All cards should be sent to the time office each morning for the work done the day before, where they are first checked with the time register, then sorted in their respective operations and listed on a summary sheet, Fig. 5, with an adding machine, which lists the hours according to their respective numbers. This gives you total hours for each operation for the day, as well as the total hours your employees worked. From these summary sheets the time is transferred to a time summary card, Fig. 6, for each order or lot. The hours spent on that number for the day on each operation, such as forging, boring, turning, etc., are recorded here. This summary card shows the total hours on the order to date as well as the total hours on any separate operation. It is compiled as follows:—

From the time summary sheets, Fig. 5, is checked off, order or job number 7,285, and on the summary card, under week ending April 11th are entered :—Forging, 1 1-4; boring, 2; turning, 2 1-4, etc. The entries for Tuesday s sheet are totalled with the previous entries. That is if these were 2 1-4 hours entered under turning for Monday, and the summary sheet called for four hours for Tuesday, you would record 6 1-4 hours on the summary card for Tuesday, thus showing 6 1-4 hours total time forging to Tuesday, and so on for the remaining days for that week. Each operation is carried out in like manner. The week's hours are then totalled, giving the total hours to date on that job or order. The next week's entries begin in the same manner and carried through as before, but the total for the previous week are added with second week's totals. These summary cards are continued (each card being numbered) until the job is completed. The cost of manufacture is then made from the information given.

A glance at this card always indicates the total hours to date of any operation, as well as the total hours on the whole job. Comparisons can also be made with former records at any stage of the the process. Your time cost being always up to date much time and labor is saved when your stock-taking and inventory season arrives.

[These systems will be fully discussed at a later date desirable.]

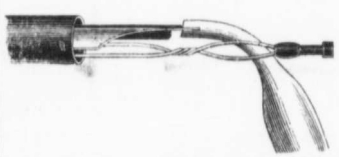
Forging.	Turning (Cont.)	Gear Cut'g (Cont.)	Drilling (Cont.)
5,000,006½	54,020	5,302,005	58,091
12,001¼	6,600,010	32,006	85,009
42,001½	34,007	5,412,000¼	
50,005	6,808,008	72,004	90,809,133¾*
66,007½	92,004	5,500,001½	
6,200,001¼	7,001,005	6,200,010	Erecting.
34,004½	24,001½	34,003¾	5,000,001
76,006¾	30,002	56,007	12,007
89,001¼	7,285,002¼	60,005½	50,008
90,001		6,301,001¾	66,009
6,445,005½	86,560,187	66,005	5,101,001
54,011		75,001	23,004
7,001,001¼	Planing.	6,445,002	5,302,010
30,003	5,101,008	7,285,001	4,007
43,002	23,006		5,412,006½
85,001¼	5,304,004	58,247,083 *	35,002
	32,004		72,002
25,317,060½*	5,412,004	Grinding.	5,500,008
	72,005	5,123,004	5,601,006¾
Boring.	5,500,007¾	5,304,004	5,905,012
5,101,001¾	5,601,001	32,001	6,000,007
12,003¾	5,905,007	5,412,002	34,002
23,001¾	6,000,001¼	6,000,010	6,200,001¼
55,005	6,234,005	6,200,001¾	34,002
5,412,004	76,007	6,445,005	89,003¼
35,005	90,006	54,002	90,008
72,007	6,301,005	7,001,001	6,301,001
6,200,007	66,009	7,250,003	66,002
6,301,001¼	6,405,006		7,001,005
44,009	7,001	48,821,033¾*	30,004½
66,001¼	7,001,007½		7,193,001¾
6,405,001	43,002¾	Slotting.	7,250,006
54,002	7,193,004½	5,412,003	58,007¾
6,977,008	7,250,009	72,001	85,002
91,001	8,007	5,500,007	87,001
7,001,003	87,007	5,905,001¾	90,004
7,193,001¼	90,001	6,200,010	
7,250,012		76,007	78,691,142¾*
58,009	79,801,125½*	90,009	
85,002		7,001,002	Chucking.
	Milling.		7,001,011
58,435,086 *	5,000,004	30,256,040¾*	7,193,002
	12,001		7,250,008
Turning.	50,004	Drilling.	58,001
5,000,005	66,009	5,000,004	90,012
50,001¼	5,101,006½	42,001	5,000,003
66,007¾	5,412,002	66,009	6,200,001¼
5,101,009	72,005	5,101,007	76,006
23,005	5,905,001	23,002	6,445,007
55,006	6,234,007	55,004	7,001,002¼
5,302,003	90,001¼	5,302,001¼	7,193,006¾
32,001¾	6,301,006	5,304,005	
5,412,008	66,007	32,001¾	53,507,060¼
13,001	6,407,003	5,472,009	
72,008	6,600,009	5,500,008	Totals.
5,905,003	6,808,009	5,905,002	25,317,060½
6,000,001¼	7,001,004	6,000,005	58,435,086
6,200,010	7,193,003	6,200,006¾	86,560,187
34,007¾	7,250,008	6,301,001¼	79,801,125½
41,001		66,007	75,568,089¾
56,006	75,568,089¾*	75,004	58,247,083
60,006		6,445,007	48,821,033¾
6,301,001	Gear Cutting.	54,002	30,256,040¾
6,366,006	5,050,001¼	6,600,001	90,809,133¾
75,011	66,007	34,006¾	78,691,142¾
6,405,005	5,101,002	6,808,003	53,507,06?¼
7,009	12,004	7,001,009	86,013,043 *
14,001¼	5,123,005	30,011	Monday, April 6th
42,003½	55,010	7,250,006	

Fig. 6.—Table Showing Total of Hours on Time Summary Card.

A Self-Cleaning Pen

The cleaning of a fountain pen has been greatly simplified in the "Swan" model illustrated herewith.

In this pen all that is necessary when it is to be filled is to draw out the adjustment valve a sufficient distance to clear, and place the dropper over the point of the pen. The ink is drawn through the feed by gravity. This completely cleanses the pen and the feed by dissolving all particles of thickened ink that may have lodged in the feed.



This arrangement makes it unnecessary to unscrew the nozzle to clean or fill the pen, and saves many inky fingers.

The adjustment valve serves a valuable purpose in regulating the flow of ink, which can be made fast or slow according to the needs of the writer.

These pens are sold in Canada by Morton, Phillips & Co., Montreal.