

FITS THE NEED AT EVERY POINT

No matter whether you require a system for a wholesale house, manufacturing concern, financial corporation or retail business

THE CRAIN SYSTEMS

are manufactured to meet your requirements.

THE CRAIN FOLDED ORDER FORM

enables the travellers to write up their orders and despatch them with one writing. No further need to carry small order books.

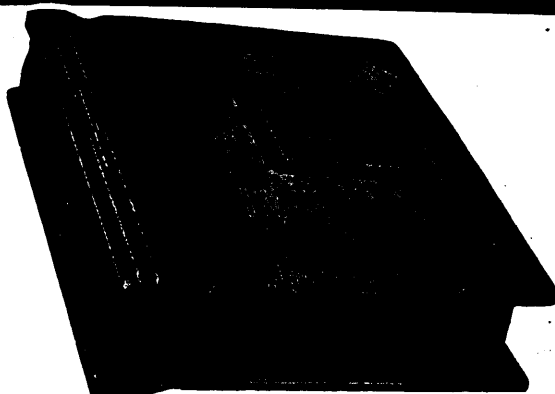


THE CRAIN LEDGER cannot be duplicated for durability. Can be supplied with the only safe and sure seal attachment.

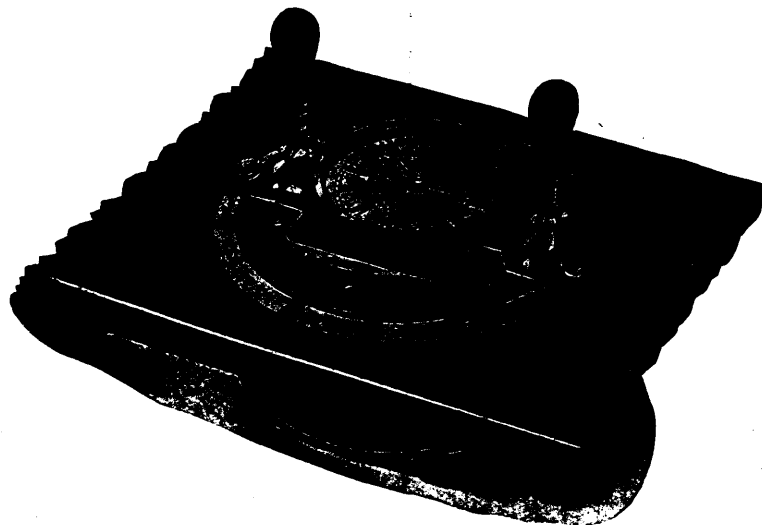
Write us or call up our representatives for further particulars.

Toronto Office,
18 TORONTO ST.
Montreal Office,
28 ALLIANCE BLDG.
Winnipeg Office,
11 NANTON BLOCK.

THE Rolla L. Crain Co
LIMITED.
OTTAWA, CANADA



YOUR FACTORY COST SYSTEM. What Is Its Basis?



As the stability of a building depends on the soundness of its foundation, so a factory cost system depends on the accuracy of the records on which it is based.

If you depend on your workmen for these records they must be full of errors—not necessarily intentional.

The Calculagraph

is a machine which makes original records of working time with absolute mechanical accuracy.

Such records make a reliable foundation for, and are adaptable for use in connection with, any system of finding costs of factory products.

The **CALCULAGRAPH** is the only machine in the world which mechanically subtracts the time of day a workman begins from the time of day he stops and prints his actual working time.

THE CALCULAGRAPH

DOES NOT GUESS
DOES NOT FORGET

DOES NOT ESTIMATE
DOES NOT MAKE CLERICAL ERRORS

THE NORTHERN ELECTRIC & MFG. CO., Limited
COR. GUY AND NOTRE DAME STREETS, MONTREAL