is made; also the length and diameter. In Fig. 1 you will note under the heading, "No. of pieces required," that we call for one bed, one saddle, two saddle straps, etc. This, of course, is for the number of pieces required for one machine, the reason of this being that these specification sheets may be again used for the next order for the same style and size as the present one, the dates and numbers of job, etc., only having to be filled in for the next lot. It may then be for any required number. Under the heading, "No. of pieces in store in rough" may be put the number of pieces made for a previous order, but for some reason not used.

These can now be used, and as there are three pieces of No. 5 in store the foundry foreman understands that there will be but nine pieces of this number to be made to complete this order. If these pieces had been machined before, being put in stock the figure 3 would have been put in "finished" column instead of in "rough" column.

The above specification sheet will answer for all work done on the premises, excepting such small pieces as are made in quantities on automatic machines, etc., and carried in stock for general use. These small parts may be made under a separate number, called a stock number,

piece, per number of pieces or pounds and all other information required. For instance, on April 27, 1908, we ordered from Brown & Co., Toronto, five hundred (500) 1"x16 P. semi-finished nuts. We place date of order under "Date" on debit side of sheet with order number on same side of sheet in its proper column with quantity ordered (500) in its column. Of the quantity ordered we require 150 for use on order 2272. The 150 is placed in "Required" column, leaving 350 available for other purposes. On May 2nd, we receive only four hundred (400) on order 5642, with invoice rating them at \$5.00 per hundred. We note this at the head of sheet as They also inform us that the remainder provided for. of our order will be sent us about May 5, which information we also note under "Memo," having only received 400 we aso note inder Memo, having only received 400 nuts on order 5642. We record this on the credit side of the sheet under "Quantity Received"; also under "Quantity on Hand," place 400 as you now have them

On May 2 a call is made for the number required on 2272 order. These are delivered and the number (150) placed in "quantity used" column, leaving 250 still on hand. On May 5 the balance (100) order 5642 arrive,

Section G 4.	Of	STOCK RECORD. Of §" x 16 P. Semi-Finish Nuts.					Folio 1. Sheet No. 1.			
Date Cost Per l	\$5	00 \$	y 10th 84 50 5836							
			Quantity in Pi		eces.			Quantity in Pieces.		
Memo.	Date.	Order No.	Ordered.	Required.	Available.	Date.	Order No.	Received.	Used.	On Hand
Bal. will be shipped. May 5th, 1908.	April 27, '08	5642 2272	500	150	350	May 2nd, May 5th.	5642 2272	400	150	400 250
	May 7th.	5836	1000		1000	May 5th. May 10th.	5642 5836	1000		350 1350

Fig. 3.-Stock Record Sheet.

which should be distinct from the other numbers used which should be written 2072 S., the S indicating stock. Care must be taken in this to prevent any possible confusion of numbers.

When this order for stock is completed it is sent to the store-room, where the order sheet is checked by the store-keeper signed and returned to the office that issued it. From this store-room all small material such as screws, bolts, etc., are distributed to the workman on order of his foreman.

A card of the same dimensions as the daily timecard should be used, as in Fig. II., on which are spaces for Date, Number of Job, and Machine, Number of Pieces and Description, thin spaces for cost, which will be inserted by the store-keeper from his stock record sheet, sent to the time and cost department to be filed away under the job number for which they are taken.

Now for keeping record of the stock in store-room I would suggest a Stock Record Sheet, Fig. III., which gives you the name and description of the article, the section of the store room in which it is kept, the price per

and are placed in "Received" column, leaving now 350 on hand for future calls. On May 7th we order under Order No. 5836, from Jones Bros., Montreal, one thousand nuts of the same dimensions, receive them on May 10 with invoice @ \$4.50 per hundred. We note this also in "Cost Column" at the head of the sheet. This immediately tells us that this style of nut can be purchased from Jones Bros. for 50 cents per hundred less than from Brown & Co.

When these nuts are received they are placed in Sec. G., in store room, (as all nuts are kept in Sec. G.), and in Box 4, which box is kept for that particular size and pitch. When this stock record sheet is filled, it is filed away under folio and sheet number, as on top right hand corner of sheet. All material of whatever character if kept in stock is handled in the same manner, this record sheet answering for all.

Material in process of manufacture being sent from one department to another is cared for by the specification sheet (Fig. 1) under the head, "Where and when delivered."