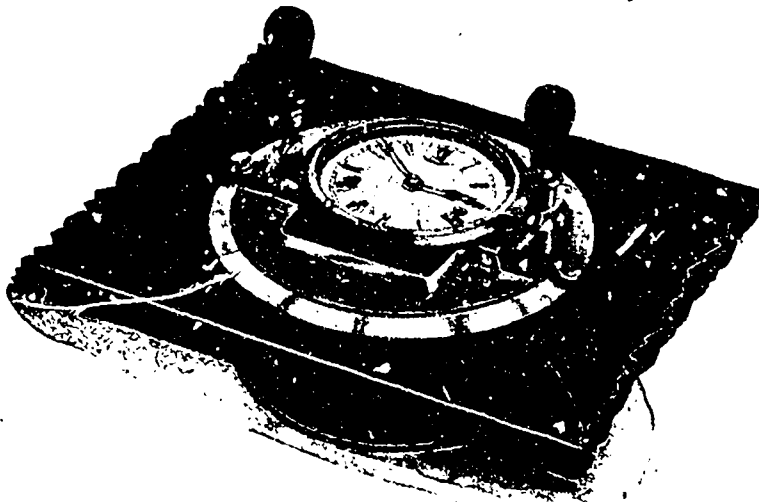


YOUR FACTORY COST SYSTEM.

What Is Its Basis?



THE CALCULAGRAPH

DOES NOT GUESS
DOES NOT FORGET

DOES NOT ESTIMATE
DOES NOT MAKE CLERICAL ERRORS

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

THE PETER HAY KNIFE CO., Limited



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For WOOD-WORKING,
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Etc., Etc., Etc.

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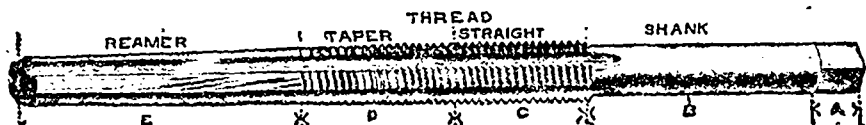
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STAY BOLT TAPS, all diameters and lengths up to 94 inches.
SPINDLE STAY BOLT TAPS and **TAPS** for Screw
Machines, and **TAPS** for all uses.

Regular and Full Mounted Reece at Derby Plates, Bicycle
and Machinists' Plates, etc., etc.



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