

He has to put that down under the number of pencils that shows on this sheet. He has to calculate and have a separate report as to each kind of pencil and then add them up. We manufacture over a hundred kind of pencils. That week we dealt with about thirty-five different kinds. To do this you have to add, multiply, classify and separate each pencil into a different class. The next item appearing on the financial sheet is "slats", 2719½. In calculating that he had to calculate the number of gross of slats used, of the product of the pencils, which should check up with the number of gross manufactured. He would have to go through the packing report for that. The next item is "rubber" 720 gross at 6½ cents, 667½ at 9½, and 706½ gross at 14 cents. That means the rubber plug that goes into the pencil tips. The cheaper pencil takes a cheap plug and the higher grade pencil takes a higher grade plug. That shows how many we use and the kind of plugs; to arrive at that figure he had to go all through the grade of pencils for the entire week, and separate the different ones. That is quite a calculation. Next item is "tips", the different kind of tips that are used on the pencil to hold the plug. He would have to go through the grade for the entire week, just like he did for the rubber. The next item is "Lead" which he had to figure out the same way. Different class pencils take different class lead. The next item is "supplies", that is a fixed thing and involves no calculation. The next thing is "boxes". We have some pencils that are packed in boxes and some that are not packed in boxes, and he had to ascertain what pencils were packed in boxes, and in gross boxes, and in half gross boxes, multiply them, get them all down together under the head of "gross" to know how many boxes we used. Next item is "assortment boxes". He has to sort out his packing reports to know the