

from this sheet, the last entry on which I had to make.

Then the orders received. The entry of the orders received that day involved absolutely no more work on my part than the mere transfer of the entries. On this big sheet (Deft's Ex. 5) I have here the orders received are in terms of "Total gross" and "Total value," and we need that to compare the amount of shipments with the amount of orders we are receiving to see whether we are shipping more than we are receiving, or receiving more than we are shipping. That amount is given here. Down there it tells you the total amount of dollars and cents of all the orders received, total gross, and the average. The average is important, though it is usually taken over on a separate paper on Friday morning to Mr. Sig Montag so that he knows how sales for the week have come out long before he receives the financial. He don't receive the financial usually until Monday morning, when I go over there.

Now, one of the most intricate operations in the making up of the financial report is the working out of the figures on that pencil sheet, as shown by that torn little old sheet here, that data sheet (Deft's Ex. 3). Now with this in hand, and with that pencil sheet record of pencils packed (Deft's Exhibit 7) the financial report is made out. This sheet (the financial) (Deft's Ex. 2), I may say is the child of my own brain, because I got it up. The first one that ever was made I made out, and the fact that there is a certain blue line here and a certain red line there, and a black line there, and certain printing on it, is due to me, because I got this sheet up myself. On one side you notice "Expense", or two main headings "Expense" "Materials." Together they comprise the expense for the week. On the other side, like the debit