

he had to figure it up at the end of the month to get the average. To arrive at the profit that was made during the week he took the actual value of the pencil and the amount of expenses that was paid out for material, labor, etc. He had to get all the data, all the reports and make all those calculations. It usually took him from about half past two or three o'clock on Saturday until five-thirty, and some times later. This financial sheet (Defendant's Exhibit "2") is in Frank's handwriting and is the one I saw on his desk Sunday morning. I left the factory at 9:40 and he hadn't started the financial sheet then. He usually started the financial sheet from 2:30 to 3 o'clock. I am familiar with Frank's handwriting. All of this financial sheet is in his handwriting. To get the figure 2765 $\frac{1}{2}$, net 2719 $\frac{1}{2}$, under material cost, he had to look at how many labels had been used, how many boxes, whether they were carton or plain ones, partition, rubbers, amount of lead used and amount of slate used. He got the reports that gave him that data from the different departments of the factory. To arrive at that result is quite a calculation. It is my opinion that it took a skillful, clear-headed man to calculate that. Yes, I am familiar with the elements that enter into that calculation. To arrive at the net results of the figures just named, you have to get the amount of rubbers, tips, lead, wrappers, labels, boxes, whether carton or plain boxes, partition, whether it is cheap or good lead. The 2765 $\frac{1}{2}$ means 2765 $\frac{1}{2}$ gross. Further on down you find the different items that make up that figure under the head of wrappers, leads, tips, etc. The next figure is under rubber, 720 gross at 6 $\frac{1}{2}$ c. Those figures come from the plugging department or he can get them from the goods as they are delivered to the packing room, by knowing the styles and numbers, you can tell whether it is a tipped or untipped pencil. You get that from the shipping room and the other from the metal room. He arrives at the figures on the reports turned in. It requires a good deal of calculation, mostly multiplying. The next figure is under tips, 1374 gross at ten cents. He gets that from the packing room. The ten cents means what the tips cost to produce. That's a stipulated price. The next heading is lead, 747 gross at 15c. and 1955 gross at ten cents. He has to go through these reports the same way except he doesn't have to work the cost of that, it's taken care of in the account. He has to arrive at the number of gross, but the cost is fixed. The next item is supplied at 5c. per gross, boxes 3771 at 2c., assortment boxes 279 at 10c., wrappers 2535 at 1c. He gets those reports from the boxes of the pencils in the packing room. He gets the reports as to the rubbers and the labels from the packing room. The cost per gross is fixed, but he has to figure out the quantity. The next item is assortment boxes, wrappers, skeletons. The next item, cartons. The next item is pay roll, Bell Street. The next, slats from the slat mills. As the slats are delivered from the slat mill, a report comes with it, and those reports are taken at the end of the week and added up. There are about five of those shipments during the week. He has to take the data that accompanys each shipment and adds all that up at the end of the week. The next item is "pencils packed," (top of sheet). There are 24 itemized here, and the word