

it and put it under the head of specialty, that is the head of the classes of goods manufactured that week. You must have the slat record. I haven't got the slat record here. It certainly is different from this. It comes from the cedar mill. The item on the financial sheet (Defendant's Exhibit 2) that he got from the slat record is the item under "Material Cost"—"Slats 2719½ gross at 22c." That is all he would have to get on the financial sheet with reference to slats. That wouldn't take any more time than taking these daily reports and putting them on here. He also had to get the lead deliveries from the lead plant and the tip deliveries from the tip plant. Our numbers run on the sheet like this, 10X, 20X, etc. Our two 10X pencils, for instance, manufactured for the Cadillac Motor Company, if they want a pencil with their name on it and our's not on it, we call it the 10X special, of 5 10X Cadillac special. We have to go down through each number that has been sold and get the make of each style of pencil and they have to go in the right square, covering the right shape and the right number of gross. If he didn't he wouldn't balance with his packing reports and the whole sheet would be incorrect. These papers here and the tip plant and the slat record and the lead record and the packing are all the papers I know were not worked on Friday night and which I found at the factory when I got there Monday. Frank needs those four reports to make up his financial. Doing that work and entering those eleven orders is all that I know Frank had to do on April 26th. I didn't see them done. I say I found them done the next week. It was certainly done between Friday night and Monday morning. I didn't see the financial sheet on Monday. The slat record comes from slat mills and tip record from the tip plant. I compiled the data at our plant. If Frank had started to work at eight-thirty, I think he could have finished a greater part of this work by ten-thirty, if he had worked continuously. It is true that he could have done all of the work in two hours and a half. I didn't hear him say that he could have done it in an hour and a half. The work that I have just been over and the entries in the book and the letters that he dictated to the stenographer is the sum total of all the work that I have seen done on the books in the office on April 26th. Mr. Frank and I were not paid off on the 25th, or 26th. In addition to the work I have gone over, Mr. Frank had to balance the cash. This is his writing in the cash book. (Defendant's Exhibit 40) and all those figures were made that day. It doesn't mean that 15c worth of kerosene was purchased that day, because the entry is not dated that day, it means that the figures were put on there that day, for the reason that the week is not closed until that is added to the cash. The date this kerosene was purchased, April 21st, is found in the little receipt book (Defendant's Exhibit 10). It was purchased on the 21st, as shown in the receipt book, but was not entered in the cash book until the 26th. We don't put our items in the cash book the minute they are purchased. We put the total of each item under sub-heads. If we pay drayage \$2.00 on Tuesday, \$2.00 on Thursday and \$2.00 on Saturday, there would not be three entries in the cash book, but they would be under one head "Drayage \$6.00," and everything