Material.—In the cutting department each clicker should render a weekly sheet showing the material used on each order. Form to be as under:—

Customer's No.	Order No.	Sample No.	Pairs.	Description and Quantity.	Price.	Amount.
						£ s. d.

The foreman should enter price of material, so that value can be extended in the office.

In the bottom-stock department the foreman should render a weekly statement showing the following information: Weight of bends, bellies, and shoulders used, and price of each; weight of soles, insoles, heels, and stiffeners produced; amount of waste material from bends, bellies, and shoulders.

Factory Costs.—The factory standard cost sheet should show every operation necessary to manufacture the shoe. Against each item should be shown the average time required to carry out each operation in a satisfactory manner. The time should be costed at the average rate per hour usually paid to workers who undertake the particular class of work.

At the end of each week the weekly time-sheets should be extended at the worker's rate of pay, and a recapitulation then made of time booked to each operation and wages paid for same, so that rate per pair for each operation can be calculated and compared with value of such operations per pair as recorded on factory standard cost sheet.

Briefly summarized by such a system as this, which would have to be developed at each factory so as to use existing methods and forms as far as possible, a measure of performance is obtained that has a manufacturing value.

When you have what each operation or part ought to cost and what it actually does cost, you then know what you are losing, where you are losing it, who is losing it. With such information as this, you are at least in the position of being able to consider all the ways and means of saving some of the losses and bringing up the efficiency. Without such information—and this is the position as my analysis shows it—no one in the factory really knows the amount or extent of the losses going on in every direction. The manager and foremen can only have a general idea of it, and they attribute it to general causes, but their efforts to trace it are lost because their accounting system is at fault.

Approximate Cost of Paper.—Preparation, not given; printing (1,000 copies), £30.

By Authority: W. A. G. Skinner, Government Printer, Wellington.—1929.

Price 9d.]