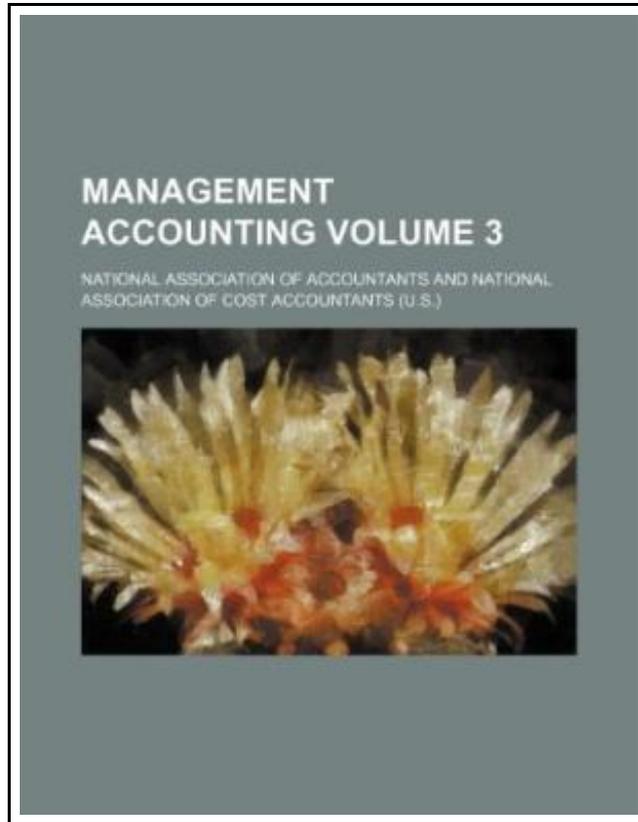


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Rarebooksclub.com, United States, 2012. Paperback. Book Condition: New. 246 x 189 mm. Language: English . Brand New Book ***** Print on Demand *****.This historic book may have numerous typos and missing text. Purchasers can download a free scanned copy of the original book (without typos) from the publisher. Not indexed. Not illustrated. 1921 Excerpt: .the same method of handling the detailed records and controls is used. It is in these departments that the greatest amount of detail will be required since one size of roving may be made into several sizes of yarn. Throughout the mill, individual records may be kept for each kind of waste from each size of sliver, roving, or yarn produced, if desired. This procedure, however, entails an almost prohibitive amount of detailed work by the shop forces and is in most cases impractical. A basis for dividing waste between products may be obtained by conducting tests, which will show, for instance, in the spinning room the difference in percentages of waste between large and small sizes. These percentages will then be applied against the total waste of the department. Where many different grades and sizes of yarn are manufactured, the tremendous amount of clerical detail required under the sort of control above described can readily be imagined. This is the only drawback to this kind of a system. Where it is desired to eliminate much of this detail, the following alternative method of computing the individual yarn costs is suggested. This method is the same as described under an estimating system, where the percentage of net good production was obtained. This percentage of net good production is applied against the production of each sliver, roving, or yarn in each department and the total costs chargeable against the product are divided by the adjusted production. A...



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