

THE TECH

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PRICE ONE CENT

RELAY TEAM TO RUN AT MADISON SQUARE

Team Will Be Same As In B. A. A. Meet---Run March 12th

Yesterday at the Gym. W. C. Salisbury, P. D. White, H. Lockett and L. O. Mills qualified for the one-mile relay team which will run at the Madison Square Garden, New York, on Saturday, March 12th, in the Columbia University relay carnival.

Technology's team was last year placed in with Harvard, Amherst, Brown Columbia, John Hopkins and Wesleyan. Manager Benson has not yet received word as to what teams will run against Tech, but the Institute men will probably be placed in with the same class of teams as heretofore. The team lost the race to Harvard last year owing to a mix-up in which Karl Fernstrom fell. His lost distance could not be regained and Capt. Gram, running for Technology crossed the line a fifth of a lap behind.

FACTORY ACCOUNTING

Office Method And Cost Control Explained By M. C. Whitaker

The second of the series of three lectures on factory management was delivered yesterday by Mr. Whitaker before an audience which was even larger than the day before. The talk was particularly interesting because Mr. Whitaker took up in great detail the methods of figuring costs and of keeping an effective control over the expenses.

In connection with the calculating of costs in a manufacturing business, Mr. Whitaker expressed it as his opinion that this work should not be done by firms of expert accountants. The engineers and factory men are so well acquainted with the details of the business that they are better qualified than the expert accountants to work out the factory cost of a definite unit of the article manufactured. The confidential cost, that is the factory cost per unit plus the cost due to managers' and president's salary, etc., is kept separate from the general book-keeping because it is unwise to have this information too widely disseminated.

The total cost of an article may be analyzed into four items:

1. Material.
2. Labor (Direct and Indirect).
3. Expense.
4. General Expense (Fixed charges).

The cost of material is calculated by means of the store and order system explained in the first lecture, and can be obtained with great accuracy. The cost of direct labor, that is, labor directly producing goods, is obtained by a combination system of work-tickets and time-clocks. Indirect labor, such as janitor work, is kept account of in much the same way, and is charged up to the department in which the work is performed.

Mr. Whitaker's method of controlling the incidental expenses is unique. The head of each department is charged up with all the money he spends for incidentals, and at the end of the month he receives a statement of the separate items and of the total money spent in his department. As he has complete control over these incidental expenses his salary is largely determined by the effectiveness with which he keeps them down. The Welsbach Co. saved by this method \$35,000 in the first year it was installed.

G. E. TRULL ELECTED FRESHMEN TRACK CAPTAIN

1913 Leader Is Star In Dashes ---Team Meets Lowell Tomorrow

C. E. Trull has been elected captain of the Freshmen track team. Trull prepared for the Institute at Woburn High School where he was interested in all athletics, especially football, on which team he played in his senior year.

Upon entering Tech he at once went out for track work and soon made the Freshmen relay team, which won from 1912 on Field Day. He carried off first in the 100-yard dash at the fall handicap meet. In the Freshman indoor meet two weeks ago he was the first in the 35-yard dash and second in the hurdles. Last Saturday, in the under-class meet, he won second place in the 35-yard dash.

Tomorrow Capt. Trull will take his team to Lowell, where they will hold a meet with Lowell Textile. Lowell has a well-developed squad and with the meet held on their own floor, the peculiarities of which the Tech men are unfamiliar with, the Textile School has much in its favor.

CROSS COUNTRY

First Run Of The Season Will Be From Gym Saturday P. M.

The first run of the season will be from the Gym. on Saturday at 3 P. M. The course will be short and the pace easy so that all new men will have a show.

The Inter-Course race and the Freshman-Sophomore race come off early in the spring so that it is necessary for all the men to come out and get in trim as soon as possible. For the run Saturday use running shoes without spikes, and also bring a light jersey to wear with the regular running suit.

CHESS MATCH IN UNION

On Saturday afternoon S. M. Schmidt 1911, captain of the Chess team, will play a simultaneous chess match against all comers in the Union. Mr. Schmidt is one of the best players in the Institute, and some time ago played a similar match winning five out of six games.

When interviewed, Mr. Schmidt said that since the recent victory over Brown on Saturday, he hoped that more men in the Institute would show interest in the game than has been the case during the first term, and desired that a large number take part in the simultaneous match. It is expected that several more matches with other colleges will be arranged shortly, including a six-board match with Harvard, and every one is invited to try for the team.

Philadelphia, Mar. 4.—Under an old law the common pleas courts of Philadelphia may be called upon to end the trolley strike. Mayor Reyburn announced this afternoon that an act had been found which it is believed gives the country courts power to take steps to have differences existing between public service corporations and their men adjusted. The mayor further stated that he will not recommend action by city council this afternoon, but will call attention to this old law.

TECH SHOW DANCES PROGRESSING RAPIDLY

Strenuous Rehearsals Under Coach Francis Are Showing Results

It's "coats off" now with a vengeance. For the short time that Mr. Francis has the chorus in charge each week, he gives the men little rest, and incidentally doesn't do much in that line himself. After each rehearsal certain individuals may be seen carefully looking themselves over to find out how much there is left after those lightning pirouettes, while others travel slowly to the scales to ascertain how much dinner must be eaten to make up for the afternoon's loss of weight. Mr. Francis' "ensemble" ceases to wonder why the coach has such a minute circumference.

This years dances are snappy and appropriate, fitting the music, barbaric scenery and costumes to perfection. The introductory chorus to the second act, in particular, has a dance which, with the stage setting, ought to give any one thrills. Now that the first cut has been made the men are getting into the spirit of the work with all their might in an endeavor to live through the second cut. This earnestness helps more than anything else and it is remarkable to see how short a time it takes to master a new step. First several bars of the music are played while Coach Francis goes through a few antics. Then he takes one or two puffs at his cigarette while he glares at the floor. Finally he singles out some poor offending creature in the front row as a leader, dances around the room with him in tow, and in a few minutes another dance is learned.

ARCHITECTS COMPETE

Preliminary Examination For "Paris Prize" On Saturday

This Saturday the majority of the upper-classmen of Course IV. and architectural students throughout the country will take the preliminary examination for the "Paris Prize." This examination will consist of a twelve-hour competition "en loge." From this about twenty men will be picked who go into a twenty-four hour semi-final competition, and from the latter four men will be chosen who go into the final competition, which lasts about two weeks. The winner has all expenses paid for two years' study in Europe. The Prize is valued at \$2500. The three unsuccessful competitors each receive \$100.

The fourth year students are approaching the finish of the "Boston Society of Architects Prize Problem." The problem they are working on is the design of an entrance to a church of a certain importance, using either the gothic or romanesque style of architecture as it existed not later than the end of the thirteenth century. Most of the men will finish pencilling this week, leaving until 5 P. M. on next Friday in which to put their drawing in its final shape. Two \$50 prizes are to be awarded: one to the regular student handling in the best design and the other to the winning special student.

Washington, March 4.—President Taft yesterday issued a proclamation extending to Austria-Hungary the minimum tariff rates of the Payne-Aldrich act.

SWAIN WILL DISCUSS FORESTS AND FLOODS

Former Institute Professor Is Government Expert On Subject

Professor George F. Swain has announced as the subject of his talk at the Union tonight "Forests and Floods." This is one of the greatest problems of the present day and one that must be thoroughly understood by the engineers of the future. Professor Swain is now in charge of the course in civil engineering at the Harvard Graduate School of Applied Science. Until last June he was at the head of the civil and sanitary courses here at the Institute. He is universally admitted to be one of the ablest engineers of the country and is known the world over on account of his many services both to the government and to the state. Professor Swain has been particularly active in all matters connected with the conservation of our natural resources, and has often been consulted by the government as expert on these matters. In fact, he has just returned from Washington where he has been active as an expert in the Pinchot controversy. All Institute men need hardly to be urged to come and listen to such a timely and important discussion by one of the highest authorities in the country.

TRACK DATES ANNOUNCED

Manager Benson of the track team has announced the following dates of track events for the spring season:—

April 9.—Inter-course Cross-country Race.

April 16.—1912-1913 Dual Track Meet.

April 23.—Annual Spring Inter-Class Meet.

April 30.—Penn. Relay Carnival.

April 30.—Varsity Handicap Meet.

May 7.—Wesleyan Meet.

May 20-21.—N. E. Intercollegiate.

May 27-28.—I. C. A. A. A. Meet.

The Sophomore-Freshman cross-country race will be on either the twenty-third or the thirtieth of April

Bluefields, March 4.—The insurrectionary movement, headed by Gen. Estrada, against the Nicaraguan government, has been practically crushed, and nothing is left to the provisionals but a guerilla warfare encouraged by the desperate hope that the United States may yet intervene.

There is still talk of a new republic comprising the eastern half of Nicaragua. Gen. Estrada may proclaim such a republic and appeal to the United States to protect it.

The destructive blow fell at Tisma on Feb. 22, when Gen. Chamorro was whipped to a standstill.

CALENDAR.

Friday, March 4.

- 4.00—Wireless Society Meets—11 Eng. B
- 4.00—Gym Team Practice—Gym.
- 4.00—1912 Battery Practice—Gym.
- 4.30—Technique Board Meets—Eng. B.
- 8.00—Union Entertainment. Professor George F. Swain will be the speaker.

Saturday, March 5.

- 2.00—Cross-country practice run from Gym.
- 8.00—Track: 1913 vs. Lowell Textile at Lowell.
- 8.00—Brookline H. S. Club at home of L. G. Glazier, Brookline.

Prof. Swain Will Speak at Tech Union Tonight