

THE PRINTING DEPARTMENT.

CONDUCTED BY IRA ENOS.

Readers of this department are invited to make use of these columns for the expression of opinion, or by making inquiries regarding any topic having relation to the printing department. All opinions will be gladly welcomed, and all inquiries will be answered as fully and carefully as possible. Any criticisms of what appears in this department will also be welcomed. Communications should be addressed to IRA ENOS, "Printer and Publisher," Toronto.

STEREOTYPING.

THERE are three kinds of stereotyping processes in operation: the hot (steam table) process, the semi-hot process, and the cold type process, says an expert in The Typothete and Platemaker.

The hot process is well known, as it is the most in use, but it is the slowest and ruins the type.

The semi hot process is in operation in many large newspapers. It saves from two to three minutes' time in drying matrices, and does not injure the type as much as the hot process. The matrix is partly dried on the type form in the steam-table for about two minutes, then taken from the type form, and within 30 seconds the drying is finished on the roaster, or matrix-dryer, the whole operation requiring about three minutes. There are several kinds of matrix roasters in operation, but the best and most convenient is the Triple Matrix Dryer (patented May 29, 1899). It has room for three matrices, and gives the stereotypers a chance to back spaces while the mould is drying.

The cold type process meets with very much prejudice, but it is gradually improving and gaining ground. The most successful material that can be used for cold type stereotyping is a certain black plastic paper, which requires a cream tissue face. Many job stereotypers prefer this paper, as it produces a sharp and smooth face of the plates, and saves their type; also, a number of newspapers have used it with satisfaction for several years. Some newspapers are using the ordinary matrix paper for the cold process, but the print of their plates shows a greyish-looking type, because the ordinary matrix paper is losing its sharpness and smoothness by drying, securing, therefore, no uniform result. The trials with the European dry process paper for cold stereotyping have not been satisfactory; it is almost impossible to get a clear impression from cuts. We will speak about this paper in our next issue.

KEEPING ACCOUNT OF COSTS.

At the recent banquet of the Employing Printers Association of Toronto, Wm. Stone, of The Toronto Lithographing Co., Limited, mentioned a system by which that firm keep account of the cost of all work done in their office.

Such a system as this should be established and followed in all printing, lithographing and bookbinding offices. If this were done there would be less complaint of cheap work, underbidding, etc.

When a job is accepted by The Toronto Lithographing Co., Limited, a work-ticket is made out. This accompanies the job through all departments of the shop. In the litho-

graphing there are ten items which are accounted as cost. These are designing, drawing, proving, transferring, printing, cutting or dieing, manufacturing, stock, type and extras. On the work-ticket these items are distinct from each other, and the details of cost in each must be recorded accurately. For instance, the cost of stock used is found by recording the number of sheets necessary, their size and weight, and the number and price of reams used. As the estimate of cost in each department is given on the ticket, it can be seen at once whether the estimate for stock is high enough or not. To make the calculation more thorough, however, the number of sheets wasted, and the percentage this makes of the quantity used, is given.

In this manner the details of cost as well as the estimate is given in all departments, thus showing the profit and loss in each branch of the business. When the job is finished the estimated and the real costs are copied into a record book prepared for the purpose. This is very useful as reference in preparing future estimates of cost, showing, as it does, the detailed cost borne by every job turned out of the place.

The most indefinite, and, on that account, possibly the most important item in the system of accounting costs is that designated "extras." The amount and value of lost time, accident or damage to plant, etc., is so variable that care is needed in its calculation. For this reason, strict account of the time of all workmen is kept by means of individual time sheets, whereon each man states each day the time he spends on the various jobs he has been engaged on. Separate account is kept of overtime. The pressmen record, in addition to their time, the number of impressions and the time of running of each machine in the office, as well as the color of ink used.

By this method of closely observing the cost of labor and materials in lithographing, and by careful computation of the additional items of expense the Toronto Lithographing Co., Limited, have arrived at the conclusion that the average printer or lithographer does not add enough to the first cost for other expenses. Depreciation of stock, light, heat, rent, salaries of those whose time is not charged as labor on the work ticket, postage and sundry expenses are found to be a big percentage of the total cost. Many printers and lithographers look upon 25 per cent. as a high percentage to add to the cost of labor and material. Most other manufacturing industries add 50 per cent. to these costs, and this firm express the opinion that the indirect charges in lithographing (and likely in printing) should be almost as much above the direct charges as these industries find necessary.

Mr. Stone, when giving the information concerning the above, offered to give any further details of this system to anyone interested sufficiently to ask him for it, as he considered it would be beneficial to the lithographing and printing trades if some such method of watching costs were generally followed.