& 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.

ESTIMATING THE COST OF PRINTING.

III.-The Small vs. the Large Office.

Is the proportion of cost as heavy in the small job office, where the owner is a practical workman as well as book-keeper and agent, as it is in the large office, where everything is reduced to a system, and where the employer "does nothing but look after things?"

The question is worth considering, as misapprehension on this score has led and still leads to many futile attempts on the part of good practical printers to found a business of their own.

Sometimes a practical workman in one or another of the large job and book offices becomes convinced that there is a large waste of energy and expenditure in the business of which he is a part. 'Vorkmen like himself, he reasons, are productive, and hence are a source of revenue. He acknowledges the foreman and the proofreader as necessary to this production, and may possibly include the proofreader's assistant and "the boss" in this class of necessary items of expense.

But he looks arkance at the agents, bookkeepers, typewriter, stockkeepers, and others whose work does not contribute directly to the capacity of the offices. There may also be a silent partner or two—men who do nothing for the business whatever, except put up some capital. All of this means expense which furnishes no return. As a result of this belief he may decide to start in business in a small way, in the full belief that he can do business more cheaply than the large office, as he will affect great saving by doing his own bookkeeping, canvassing and stock-taking.

What are the facts he finds out after a year of practical experience?

It does not take him long to find out that if he establishes himself in as good a locality as the large office, the proportion of rent and insurance he has to bear is as large as that borne by his former employer. When his bills for light, power and water have to be paid, he finds them relatively as large, if not larger than in the big shop. His presses do the same amount of work per hour—if he has competent men to manage them, and has work for them to do.

Therefore, when he closes his books at the end of the first year, his saving must have been in the expense of labor. Unless he has been fortunate enough to have had an unusually large number of friends who have sent him their work, he has had either to canvass for work himself, employ a canvasser, advertise, or reduce his prices to a figure that will attract cheap work. The result is that by the adoption of any of these means his expenses in the

way of "getting work" are as heavy as the large employer finds them.

But he has done his own bookkeeping at home in the evenings and so affected a large saving which should leave a nice surplus at the end of the year—but which, strange to say, does not always do so.

Therefore, where has been the saving, and where the loss? The saving has been affected by personally working overtime, what the large ome pays an efficient employe to do. The loss has been caused—if the conditions have been normal—by waiting presses, bad accounts, low estimates on work, and personal expenses. By personal expenses is meant the money taken out of the business to spend on personal account. This naturally amounts to a greater proportion in a business which does \$5,000 worth of work in a year, than in one which does \$100,000.

If this loss exceeds the saving, the small office must charge more for its work than the large shop does. If the saving is greater than the loss, its prices might be lowered. But it would be a mistaken policy, as the saving has been affected at the expense of the nervous force of the printer, who should have remuneration for it in the shape of all money so saved. His customers have in no wise affected it, so they should not receive the benefits of it. It will be found that the cost of printing in all offices, well situated, and properly conducted, varies but little.

DOING WORK FOR THE WEST INDIES.

While the ability of Canadian printing offices to do the highest quality of work, and thus keep United States competition from seriously interfering with the home trade, is generally recognized, it has not been a usual thing for Canadian firms to look abroad for work, and thus face the rivalry of our Southern neighbors on neutral ground.

It is, therefore, an interesting fact that Douglas Ford, Toronto, secured the contract and has just finished printing "Lightbourn's West India Annual and Commercial Directory" for 1900, compiled and published by John N. Lightbourn, St. Thomas, D. W. I., for distribution through the various islands of the West Indies. The typographical and illustrative work of the book is of a quality that will reflect credit on its printer.

THE USE OF CUTS IN JOB WORK.

Ita Enos, PRINTER AND PUBLISHER.—Do you consider it advisable that printers should encourage the use of fine cuts in job work, especially in catalogues, letter-heads, circulars, etc.?

X. Y. Z.

LONDON, January 10, 1900.

[Ans.—It depends largely on the ability of the printer to make the cuts show to advantage. A fine cut poorly printed is often worse than none at all. A good, suitable cut well printed always adds to the value as well as the appearance of a job. A printer should encourage the use