

## SITUATION AS IT IS NOW.

Interviewed by THE CANADIAN MANUFACTURER, J. F. MacKay, chairman of the Committee, told of what had already been done by the Committee. The Committee have the grant of \$5,000 from the Association. Less than two weeks ago a deputation from the Committee waited upon the Educational Department of the Province of Ontario, and asked for a grant of \$8,000 to assist in the work. The Minister of Education received the deputation cordially, and expressed himself as being in sympathy with the movement.

Prof. Sexton, in Nova Scotia, has been doing much for the cause of technical education in that Province, and it is expected that the Nova Scotia Legislature will make a grant of \$2,000 to the Committee of the C.M.A. If both these grants materialize, as it is hoped they will, the Committee will have \$15,000 with which to start work. It is expected that some of the other provinces will follow the lead, notably New Brunswick and British Columbia.

This is the situation now. As soon as the necessary funds are raised the Commission will be appointed, and the investigation will be started forthwith. Prof. Sexton has been mentioned as a probable member of the Commission of three, and the work he has already done for the cause of technical education will fit him for this most important work.

[In a succeeding issue we will publish an article dealing with what is being done at the present time for trade and technical education in the United States. During the past year the Metal Trades Association have started an important movement supplementing what they had already done. In other circles interesting systems of technical education have been adopted and tried out, proving successful. We will give an account of these systems.—EDITOR.]

## Simple Cost System For Small Shops

By CHAS. ROELS.

A great number of small shops, especially jobbing shops, use no cost system. It is then, very often, a part of the foreman's task to keep the record of the time and the materials needed to carry out the work. This may be easy to do when many of the same kind of pieces are

|                                                             |                                |
|-------------------------------------------------------------|--------------------------------|
| RECEIVED <u>26th June 1907</u>                              | DELIVERED <u>2nd July 1907</u> |
| ORDER No. <u>2057</u>                                       | PROMISED <u>3rd July 1907</u>  |
| For M. <u>Winter Son &amp; Co.</u>                          |                                |
| Make <u>five brass sprayers</u> as per sample # <u>2459</u> |                                |
|                                                             |                                |

Fig. 1—Order for Foreman, Giving Details of the Work to be Done

required, but, when thirty men are working on several jobs, repair jobs for instance, the foreman's task may prove to be too heavy. It is obvious that under such conditions the exact cost and profit of a job are seldom known. The writer has had many occasions to note the

big differences between the apparent and the real costs, and these differences indicated the necessity of a cost system even in the smallest shop. The one here illustrated was devised for, and has been for several years in use in, a jobbing shop employing about fifty men.

An order, Fig. 1, is sent from the office to the foreman for every job. Full details of the work to be done are given, indicating numbers of drawings, sketches or samples, if there are any, in short, everything that will furnish a ready reference in the future. The foreman notes in a special book the date order is received and the

| SHOP CARD                                        |            |                |                    |
|--------------------------------------------------|------------|----------------|--------------------|
| ORDER No. <u>2057</u> ISS'D. <u>27th June 07</u> |            |                |                    |
| MAKE <u>Five brass sprayers</u>                  |            |                |                    |
| DRAWING # <u>2459</u> TIME ALLOWED               |            |                |                    |
| NAME                                             | NO.        | PROFESSION     | TIME TAKEN         |
| <u>J. Brown</u>                                  | <u>12</u>  | <u>Turner</u>  | <u>5 25-31-07</u>  |
| <u>E. Pelen</u>                                  | <u>22</u>  | <u>Fitter</u>  | <u>16 29</u>       |
| <u>Carlson</u>                                   | <u>33</u>  | <u>Apprent</u> | <u>14 29-31-07</u> |
| MATERIAL RECEIVED RETURNED REMARKS               |            |                |                    |
| <u>Brass Pipe 1/2"</u>                           | <u>10</u>  | <u>11</u>      | <u>10</u>          |
| <u>Brass Bar 1 1/2"</u>                          | <u>360</u> | <u>200</u>     | <u>14</u>          |
| <u>Brass Bar 1 1/2"</u>                          | <u>150</u> | <u>100</u>     | <u>11</u>          |
| <u>Solder #2</u>                                 | <u>18</u>  | <u>15</u>      | <u>13</u>          |
| NET WEIGHT <u>3 lbs. 10 oz. (5 pieces)</u>       |            |                |                    |
| <u>O. Parnell Foreman</u>                        |            |                |                    |

Fig. 2—Workman's Shop Order on Which Data are Recorded as Shown.

name and address of the customer. When the work is ready, he notes on the same line in his book the date of delivery. Every day the new orders are recorded, and the finished cancelled. Once in a month the whole is rewritten. Patterns, castings or special materials are ordered by the office according to the foreman's directions.

A shop order, Fig. 2, is given by the foreman to the workman for every piece or series of pieces to be made in the shop. All material wanted is applied for in the store-room. The storekeeper notes on the back side of the shop-card the kind and quantities of the materials used. When the work is finished the workman writes down, as shown in Fig. 2, his name, shop number, and the time devoted to the work.

The shop card, Fig. 2, was issued for the office order, Fig. 1, and a glance at both will show nearly everything in regard to the system. As will be seen, the work was first handled by the turner and then by the fitter. Finally a boy polished the finished sprayers, and delivered the work and the card to the foreman, who saw thus at a glance everything concerning the cost of the job. The net weight of material is marked upon the card which is then sent with the office order to the office, where special expenses and general charges are added. Finally, the cost and the date of delivery are marked upon the orders and they are filed.

Some orders require more than one shop card; for instance, to bore a 22-inch cylinder true, put new spring rings in the piston, true up the piston rod, and put new bronze bushing on the stuffing box. Four shop cards are then made, one for every part of the job, so that the cost of every detail is known. Nothing in the shop is done without an order, and not an hour is spent at a job without a shop card.—Machinery.