Other fixed annual expenditures of the organisation to be divided 45:55 between M/C-I and M/C-II
(a) Salaries on indirect labour,

Office staff including bonus,
P.F. Gratuity etc.

- Rs. 2,00,000
(b) Amenities to workers and welfare - Rs. 50,000
(c) Factory maintenance - Rs. 90,000
(d) Electricity and water charges - Rs. 1,60,000
(e) Travelling and conveyance - Rs. 1,20,000
(f) Miscellaneous Expenses - Rs. 1,80,000


## Ex/PT 32B/100/2008

## B. Printing Engg. Part-I Examination, 2008

(2nd Semester)

## ESTIMATING AND COSTING

Time : Three hours
Full Marks : 100

Answer question No. 7 and any two from each group.

## Group-A

1. (a) Distinguish between Estimating and Costing.
(b) How estimated price of producing a job differs from selling price of the job? Explain each term with an example.
$3+6$
(c) What are the two basic principles for classification of the cost? In each classification there are various segments. Explain each segment.
2. (a) What is production planning? How is it related with Estimating?
$2+4$
(b) How a job is broken into different parts during estimating? Explain with flow chart.
(c) What are the International sizes of paper mentioning their specific uses? Are there any special sizes of paper? If any, mention it.

6+2
3. (a) Design an Estimate Sheet with their relevant informations.
(b) What is MIS? How it differs from Conventional system with respect to their advantages?
$2+8$

## Gorup - B

4. (a) Find the Ream weight of 60 gsm Quad Crown cream wove paper.

2
(b) Find the Gross weight of 350 gsm Board of $76 \times 102 \mathrm{~cm} .2$
(c) Find the GSM of $31.9 \mathrm{~kg} /$ Ream of Double Medium offset printing paper.

2
(d) A Balance Sheet of Demy Quarto size containing 56 pages to be printed in 2-colours (Magenta and Black) in Web offset process. The number of copies to be printed $2,00,000$ copies 80 gsm of Super Calender paper in Demy size web to be used for text. Cover to be printed in 4-colours on same stock on one side in web offset. Tabular form is used throughout the balance sheet and Bold type is used on cover.

Consider the paper wastage for text is $1.75 \%$ per colour and $6 \%$ for cover and also consider the ink wastage is $1.5 \%$ per colour.

Find the quantity of ink and paper to be consumed for printing the balance sheet.

8+6
5. A Magazine consisting of 128 pages of Double Medium Octavo size to be printed in Gravure process of $2,50,000$ copies. 32 pages are printed in 4 colours ( $\mathrm{C}, \mathrm{M}, \mathrm{Y}$ and K ), 72 pages in 2 colour ( C and K ) and rest in 1 colour ( K ).

Paper to be used is 70 gsm Foreign Art Paper of Medium size web. Cover to be printed in 4-colours in 170 gsm Foreign Art paper of Medium size web on both side in Gravure. Light type is used throughout the Magazine and bold type is used in cover.
Also consider the following informations :
Paper price : Foreign Art Paper - Rs. 80,000/ton
Ink price : Rs. 210/kg
Paper wastage : $1.25 \%$ per colour
Ink wastage : $1.75 \%$ per colour

|  | M/C-I | M/C-II |
| :---: | :---: | :---: |
| Power rating | 12 kw | 15 kw |
| Power charge/unit | Rs. 5 | Rs. 5 |
| Working hours/shift | 8 hours | 8 hours |
| No. of working days per year | 300 days | 310 days |
| Capacity Utilisation | 75\% | 80\% |

Average output per shift 40,000 impressions 50,000 impressions
Cost of exclusive direct consumables :

|  | M/C-I | M/C-II |
| :---: | :---: | :---: |
| (a) Re-copperising cost @ Rs. 2000 eash to last for 5 yrs. in Single shift working. | 5 Nos. | 5 Nos. |
| (b) Cost of rubber blankets @ Rs. 2500 each to last for 50 lakhs impressions | 2 Nos. | 2 Nos. |
| Other benefits to working staff : |  |  |
| Bonus - 20\% |  |  |
| P. F. Contribution - 8.33\% |  |  |
| E.S.I. - 9\% |  |  |
| Gratuity - 4\% |  |  |
| Other Charges : |  |  |
| Bank interest on Machine Value - |  | 14\% |
| Depreciation (on one shift basis) - |  | 15\% |
| Insurance - |  | 1\% |

Flim Processing cost :
1 col. line text and sketches @ Rs. 1.0/sq.cm.
2 col. line and halftone @ Rs. 2.5/sq.cm.
4 col. line and halftone @ Rs. 4.5/sq.cm
Imposition cost /forme of 8 pages :
Rs. 125 for 1 colour forme
Rs. 200 for 2 colours forme
Rs. 350 for 4 colours forme
Plate processing cost/forme 8 pages :
Rs. 200/colour/forme for 1 colour
Rs. 225/colour/forme for 2 colours
Rs. 250/colour/forme for 4 colours
Inpression Cost : Rs. 125/thousand/colour/forme
Paper wastage : $2 \%$ per colour per forme.
7. Find the composite Machine Hour Rate (CMHR) of M/C-II (works in two shifts) from the information given below :

|  | M/C-I |  | M/C-II |  |
| :---: | :---: | :---: | :---: | :---: |
| Machine value | Rs. 25,00,000 |  | Rs. 40,00,000 |  |
| Manpower (in one shift) | No. | Rs. | No. | Rs. |
| Printer | 1 | 6000 P.M. | 1 | 6000 P.M. |
| Asst. Printer | - | - | 2 | 5000 P.M. |
| Feeder Man | 1 | 4000 P.M. | 1 | 4000 P.M. |
| Ink Man | 1 | 4000 P.M. | 1 | 4000 P.M. |

Salary of Supervisor @ Rs. 10,000/shift/P.M. to be divided 40:60 between M/C-I and M/C-II.
( 3 )
Imposition cost/forme of 4 pages
Rs. 150 for 1 colour forme
Rs. 250 for 2 colours forme
Rs. 400 for 4 colours forme
Cylinder processing cost of 4 pages :

> Rs. $1500 /$ colour/forme for 1 colour
> Rs. $1750 /$ colour/forme for 2 colours
> Rs. $2000 /$ colour/forme for 4 colours

Impression cost : Rs. 175/thousand/colour/forme.
Finishing and Binding charges : Rs. 1.25 per copy.
Find out the per copy cost of Magazine.
6. Estimate the cost of the book to be printed in offset process taking into consideration the specification and data given below :
No. of copies : 20,000
Size of the book after finishing : $22 \times 27 \mathrm{cms}$.
No. of pages : 224
Composing area : $18 \times 22 \mathrm{cms}$.
168 pages-printed in 1 col. line text and sketches.
32 pages-printed in 2 col. line and halftone
24 pages-printed in 4 col. line and halftone
Text Paper used : 95 gsm of Super Calender Paper and Double Medium size.

Cover paper used : 220 gsm-Indian Art Board and Double Medium size

Paper price : Super Calender Paper-Rs. 65,000/ton
Indian Art Board-Rs. 70,000/ton
Composing charges : Rs. 0.30/sq.cm.
[ Turn over

