Manufacturing Account

Dr.	£	s.	d.
Cost of straw	28,353	19	5
Work in progress	90,631	15	5
Stocks—			
Tow	1,311	0	0
Meal	249	1	6
Seed	1,972	8	0
Transfers seed	505	14	9
Deseeding	10,205	6	3
Threshing	62	6	3
Seed-dressing	3,235	0	7
Retting	7,411	3	1
Drying	14,179	16	5
Scutching	19,418	7	9
Rescutching tow	972	1	5
Stores, overhead	1,024	3	7
Removal expenses	42	17	9
Factory salaries	4,877	4	0
Power and light	2,463	9	8
Cartage, general	4,517	12	1
Rents, rates, taxes	467	7	4
Insurance—			
Buildings	1,829	2	6
Accident	643	8	2
Transport of workers	65	16	8
Cartage out, by-products	519	16	1
Repairs and renewals—			
Plant	3,857	7	4
Motor-vehicles	1,068	19	4
Buildings	606	6	5
Houses	81	16	4
Unallotted factory wages	8,932	12	7
Depreciation—			
Buildings	1,299	11	7
Plant	3,605	2	2
Motor-vehicles	730	0	0
General expenses	79	3	4
Telephones, &c.	238	2	9
Stationery	40	11	4
	£215,498	11	10

Cr.	£	s.	d.
Work in progress	44,574	13	11
Sales tow	1,495	13	3
Rescutched tow	832	3	4
Sales—			
Seed	14,116	16	9
Seconds	1,634	9	3
Meal	3,480	12	1
Sundry revenue	7	19	3
Seed-distribution	5,069	16	0
Transfers—			
Rug tow	165	19	6
Seed	505	14	9
Rents received	777	14	9
Stocks—			
Tow	301	16	11
Meal	564	0	11
Seed	8,149	7	4
Trading Account (cost of production linen fibre transferred)	133,821	13	10
	£215,498	11	10