

BEEF: ESTIMATED PROFIT (FIRST YEAR).

Fifteen quarters per week, each quarter weighing 160 lb., 2,400 lb.
 Profit at 1d. per pound, £10.
 Profit per year, £520.

BALANCE-SHEET (FIRST YEAR).

			£	s.	d.
Realised from sale of mutton and lamb	...	...	6,760	0	0
Paid for mutton and lamb	...	...	5,083	0	0
Profit from sales of mutton and lamb	...	...	1,677	0	0
" beef	...	...	520	0	0
" veal	...	...	...	...	...
" pork	...	...	...	...	...
" small goods	...	...	...	...	...
			<u>£2,197</u>	<u>0</u>	<u>0</u>
Less 5 per cent. for contingencies	...	...	109	17	0
			<u>2,097</u>	<u>3</u>	<u>0</u>
Less expenses	...	...	1,960	0	0
Net profit	...	...	£137	3	0

Profit, $6\frac{3}{4}$ per cent. on £2,000 capital.

H. C. CAMERON, Produce Commissioner.

MAXIMUM COST OF CONDUCTING BUSINESS (SECOND YEAR).

	£	s.	d.
Railage, at £1 10s. per ton, on mutton and lamb from London to store in provinces	585	0	0
Rent	400	0	0
Rates and taxes	200	0	0
Electricity (power and lighting)	60	0	0
Wages, 4 men and 1 boy	403	0	0
" lady cashier and assistant	90	0	0
Proportion of supervision	52	0	0
Paper and twine	60	0	0
Stationery and stamps	80	0	0
Horse-hire and delivery	200	0	0
Advertising	200	0	0
Depreciation on plant—say, 10 per cent. on £1,000	100	0	0
Sundry expenses, telephone subscription, &c.	80	0	0
Travelling-expenses	150	0	0
	<u>£2,660</u>	<u>0</u>	<u>0</u>

NOTE re EXPENSES (SECOND YEAR).

	Wages.	£	s.	d.	
First shopman	...	at	2	15	0
Second shopman	...	"	2	0	0
Third shopman	...	"	1	10	0
Fourth shopman	...	"	1	0	0
Boy	...	"	0	10	0

£7 15 0 per week = £403.

Railage.

Railage on mutton and lamb is calculated at the average charge of £3 10s. per ton on 3-ton lots from London to towns in the provinces.

Storage.

Storage in cold-air chambers is not charged, as it is intended to get supplies from London weekly if required, and sufficient cold-storage will be provided on the premises.

Delivery.

Horsing the delivery carts will be contracted for with a livery-stable keeper, who will supply drivers.

Advertising.

Advertising could be very extensively done on the amount set aside for it.