

[Form No. 3.

Form of Manufacturing and Marketing Account to be attached to Directors' Report, Balance-sheet, Appropriation Account, and Statement of Statistics.

MANUFACTURING AND MARKETING ACCOUNT.

		For the period from			day of	, 19	, to	day of	, 19	£ s. d.		
Cost to f.o.b. per pound butterfat.	d.	To Advances to suppliers	£	s.	d.	£	s.	d.	(7) By Sales—	£	s.	d.
.....	d.	(1) Cream collection	..	.....	.....	.....	.....	.....	Export	..	..	..
.....	.....	Less amounts recovered from suppliers	.....	.....	.....	.....	.....	.....	Local	..	..	..
.....	.....	(2) Manufacturing charges—	.....	.....	.....	.....	.....	.....	Rents, interest, and dividends	..	..	..
.....	.....	Wages	..	.....	.....	.....	.....	.....	Profit on other activities (e.g., store-keeping, pig-farming, &c.)	..	..	..
.....	.....	Materials	..	.....	.....	.....	.....	.....	Other income [give details]	..	..	..
.....	.....	Fuel	..	.....	.....	.....	.....	.....
.....	.....	Power	..	.....	.....	.....	.....	.....
.....	.....	Sundry charges	..	.....	.....	.....	.....	.....
.....	.....	(3) Depreciation	..	.....	.....	.....	.....	.....
.....	.....	(4) Repairs and maintenance	.....	.....	.....	.....	.....	.....
.....	.....	(5) Charges, factory to f.o.b. (including distribution on produce sold locally)—	.....	.....	.....	.....	.....	.....
.....	.....	Cartage and railage	..	.....	.....	.....	.....	.....
.....	.....	Freezing and storage	..	.....	.....	.....	.....	.....
.....	.....	Grading	..	.....	.....	.....	.....	.....
.....	.....	Dairy Board levy	..	.....	.....	.....	.....	.....
.....	.....	(6) Overhead charges—	.....	.....	.....	.....	.....	.....
.....	.....	Administration and office expenses	..	.....	.....	.....	.....	.....
.....	.....	Audit fee	..	.....	.....	.....	.....	.....
.....	.....	Interest	..	.....	.....	.....	.....	.....
.....	.....	Farm dairy instruction	.....	.....	.....	.....	.....	.....
.....	.....	Directors' fees and expenses	..	.....	.....	.....	.....	.....
.....	.....	Loss on other activities— (e.g., Storekeeping, pig-farming, &c.)	..	.....	.....	.....	.....	.....
.....	.....	Appropriation account	..	.....	.....	.....	.....	.....
Total cost per pound butterfat to f.o.b.	=====					£						=====