

SHEET B

OPERATING EXPENSES FOR TWELVE MONTHS OF A STANDARD ROUND AT STANDARD COSTS

	£	s.	d.	£	s.	d.	Pence per Gallon.
<i>Transport—</i>							
Benzine : 305 gallons at 2s. 9½d.	42	11	6				
Repairs, oil, and greasing	32	0	0				
Tires	13	8	0				
Registration and insurance	13	8	6				
Depreciation vehicle 20 per cent. D.V.	60	0	0				
Depreciation : Garage 1 per cent. C.P.	1	10	0				
Sundries	5	0	0				
				167	18	0	1·84
<i>Dairy Expenses—</i>							
Allowance for use of dairy	26	0	0				
Can-replacements	2	0	0				
Dairy materials	3	0	0				
Water-heating	10	0	0				
Sundries	5	0	0				
				46	0	0	0·50
<i>Cooling-plant—</i>							
Power	14	0	0				
Depreciation 7½ per cent. D.V.	15	0	0				
				29	0	0	0·32
<i>Administration—</i>							
Telephone	10	0	0				
Printing and stationery	6	0	0				
Bad debts	7	10	0				
Accountancy services	7	7	0				
General	15	0	0				
				45	17	0	0·50
<i>Wastage, 3 per cent.—</i>							
657 gallons at 1s. 2d.				38	6	6	0·42
<i>Own Labour</i>				378	0	0	4·15
				705	1	6	7·73
Less credit for handling cream				31	18	9	0·35
Net cost (exclusive of interest on investment, and profits)	£673	2	9				7·38

SHEET C

APPENDIX III.—COSTING-SHEET OF VENDOR DISTRIBUTING RAW MILK: LOOSE
(SHEETS C-E)

Daily milk sales	45 gallons retail. 9 gallons wholesale.
	54
Weekly cream sales	2 gallons.
Description of round	Compact, varied over hill and flat.
Transport	10 cwt. van.
Number of operatives	Owner and three boys.
Reward for own labour	£5 weekly (part time).
Mileage from depot to zone (on round, and back to depot)	2½ miles daily.
Mileage run daily in obtaining milk	3 miles.
Mileage run for February, 1943	154.
Miles per gallon of petrol	12.
Petrol used for month of February	13 gallons.
Basis for credit for delivery of cream	1 gallon of cream equivalent to 4 gallons of milk.
Capital invested	Motor-vehicle £ 150
	Rents his dairy
	Cans £ 25
	Book debts 100
	Less creditors 50
	50
	£225
Delivery times	1½ hours daily=10½ hours weekly.
Dairy times	¾ hour daily = 5½ hours weekly.
Accounts and general	5¼ hours weekly.
	21 hours weekly.