

## MAXIMUM COST OF CONDUCTING BUSINESS (FIRST YEAR).

|                                                                                          | £             | s.       | d.       |
|------------------------------------------------------------------------------------------|---------------|----------|----------|
| Railage, at £1 10s. per ton, on mutton and lamb from London to store in provinces ... .. | 390           | 0        | 0        |
| Rent ... ..                                                                              | 400           | 0        | 0        |
| Rates and taxes ... ..                                                                   | 200           | 0        | 0        |
| Electricity (power and lighting) ... ..                                                  | 40            | 0        | 0        |
| Wages, three men and one boy ... ..                                                      | 286           | 0        | 0        |
| " one lady cashier ... ..                                                                | 52            | 0        | 0        |
| " proportion of supervision ... ..                                                       | 52            | 0        | 0        |
| Paper and twine ... ..                                                                   | 40            | 0        | 0        |
| Stationery and stamps ... ..                                                             | 50            | 0        | 0        |
| Horse-hire and delivery ... ..                                                           | 100           | 0        | 0        |
| Advertising ... ..                                                                       | 150           | 0        | 0        |
| Depreciation on plant, 5 per cent. on £1,000 ... ..                                      | 50            | 0        | 0        |
| Sundry expenses ... ..                                                                   | 50            | 0        | 0        |
| Travelling-expenses ... ..                                                               | 100           | 0        | 0        |
|                                                                                          | <u>£1,960</u> | <u>0</u> | <u>0</u> |

NOTE *re* EXPENSES (FIRST YEAR).

|                       | Wages. | £                  | s.        | d.       |
|-----------------------|--------|--------------------|-----------|----------|
| First shopman ... ..  | at     | 2                  | 10        | 0        |
| Second shopman ... .. | "      | 1                  | 10        | 0        |
| Third shopman ... ..  | "      | 1                  | 0         | 0        |
| Boy ... ..            | "      | 0                  | 10        | 0        |
|                       |        | <u>£5</u>          | <u>10</u> | <u>0</u> |
|                       |        | 0 per week = £286. |           |          |

*Railage.*

Railage on mutton and lamb is calculated at the average charge of £1 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.

| COST: MUTTON.                                     | £ | s. | d. |
|---------------------------------------------------|---|----|----|
| 1 sheep, 60 lb. at 4d. per pound on trucks London | 1 | 0  | 0  |

|                                      | Sale Prices.  | s.        | d.                     |
|--------------------------------------|---------------|-----------|------------------------|
| 2 legs, each 8½ lb. = 17 lb. at 7d.  | = 9           | 11        |                        |
| 2 shoulders, " 7 lb. = 14 lb. at 6d. | = 7           | 0         |                        |
| 2 loins, " 6 lb. = 12 lb. at 6d.     | = 6           | 0         |                        |
| 2 necks, " 5½ lb. = 11 lb. at 3½d.   | = 3           | 2½        |                        |
| 2 breasts, " 2 lb. = 4 lb. at 2d.    | = 0           | 8         |                        |
|                                      | <u>58 lb.</u> | <u>1</u>  | <u>6</u>               |
|                                      |               | <u>9½</u> |                        |
|                                      |               | £0        | 6 9½ profit per sheep. |