

MAXIMUM COST OF CONDUCTING BUSINESS (THIRD YEAR).

Railage, at £1 10s. per ton, on mutton and lamb from London to store in provinces	£	s.	d.
Rent	780	0	0
Rates and taxes	400	0	0
Electricity (power and lighting)	200	0	0
Wages, 4 men and 1 boy, and proportion of supervision	80	0	0
Paper and twine	455	0	0
Stationery and stamps	80	0	0
Horse-hire and delivery	100	0	0
Advertising	200	0	0
Depreciation on plant—say, 10 per cent. on £850	250	0	0
Sundry expenses, telephone subscription, &c....	85	0	0
Travelling-expenses	100	0	0
	200	0	0
	<u>£2,930</u>	<u>0</u>	<u>0</u>

NOTES *re* EXPENSES (THIRD YEAR).*Wages.*

	£	s.	d.
First man (foreman)	at	2	15 0
Second man	"	2	0 0
Third man	"	1	10 0
Fourth man	"	1	0 0
Boy	"	0	10 0
		<u>7</u>	<u>15 0</u>
Proportion of shop-manager's salary	...	1	0 0

8 15 0 per week = £455 per annum.

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.

ESTIMATE OF RETURN FROM DEPOT SELLING NEW ZEALAND MEAT IN A LARGE CENTRE OF POPULATION IN ENGLAND (THIRD YEAR).

	£	s.	d.
<i>Cost of Mutton,—</i>			
Say, selling 60 sheep per week for six months, from April to September, each sheep averaging 60 lb., at 4d. per pound	1,560	0	0
<i>Cost of Lamb,—</i>			
Say, selling 200 lambs per week for six months, from April to September, each lamb averaging 36 lb., at 5½d. per pound	4,290	0	0
<i>Cost of Mutton,—</i>			
Say, selling 100 sheep per week for six months, from October to March, each sheep averaging 60 lb., at 4d. per pound	2,600	0	0
<i>Cost of Lamb,—</i>			
Say, selling 80 lambs per week for six months, from October to March, each lamb averaging 36 lb., at 5½d. per pound	1,716	0	0
	<u>£10,166</u>	<u>0</u>	<u>0</u>