

<u>Manufacturing Account for the Year Ended</u> .			
	€	€	€
<u>Raw Materials.</u>			
Opening Stock			
Purchases			
Carriage In			
Closing Stock			
Direct Factory Wages			
Depreciation Plant & Machinery			
Depreciation Land & Buildings			
General Factory Overheads			
<u>Work In Progress</u>			
Plus 1/1			
Minus 31/12			
Sale of Scrap			
Hire of Special Equipment			
Patent Write Off			
Profit/Loss on Sale of Machine			
Repairs to Machine			
Cost of Manufacture			
(c) David Wilson			