

SUB ACCOUNTS FOR PRODUCTIVE AND NON-PRODUCTIVE DEPARTMENTS

Productive Department

1. Direct Labor
2. Supervision and Clerical Salaries (Foreman, Clerks, Timekeepers etc.)
3. Indirect Labor (Non-Productive, such as Trucking, Cleaning, Inspection)
4. Supplies used (oil, waste, grease, miscellaneous, supplies, etc.)
5. Fuel, (Coal, Gas, etc.)
6. Small Tools (Drills, Files, Blades, etc.)
7. Water
8. Repairs to Machinery and Equipment (Repairs and alterations of a general nature which are necessary only at intervals of less than a year)
9. Liability Insurance
10. Insurance on Machinery and Equipment
11. Depreciation on Machinery and Equipment
12. (prorata share of Power Expense Dept. K.) Power.
13. Building Maintenance (Prorata share of Dept. N) expense
14. Factory Management (Proration of Dept. O)
- 15/ Freight and Demurrage
16. Fires and Accidents
17. Laboratory.

Non-Productive Department

Non-DEPT. U. Maintenance of Buildings.

1. Labor (Janitors, Watchman, Electricians, Millwrights, etc.)
2. Repairs to Buildings
3. Power, Light & Heat. Repair (Works)
4. Taxes on Real Estate and Buildings (accrued)
5. Insurance on Buildings (accrued)
6. Depreciation of Buildings.

O. Laboratory

DEPT. V. Factory Management and General Plant Expense

P. Experimental Work

1. Salaries (Factory Managers, Supts. Office Staff, Pur. Agts. Welfare Agents)
2. Personal Taxes (applicable to plant and particularly to property.)
3. Undistributed Freight and Express
4. General Plant and Supplies and Expense
5. Safety, Fire Prevention etc.
6. Trucking and teaming labor and expense Plant Expense
7. Liability Insurance
8. Office Expense Maintenance of Buildings
9. Restaurant Expense
10. Tel. & Tel. Management and General Plant Expense
11. Atlanta Office Expense

Property of  
G. Tanahashi

СРЕ ВООДНИС 10' БРОДЖИТАР ИИД НОР-БРОДЖИТАР  
IMITATION LEATHER DIVISION

Productive Department

- A. Nitrating
- B. Jelly
- C. Scrap Jelly
- D. Mixing
- E. Coating
- F. Embossing
- G. Hand Finish

Non-Productive Department

- K. Power
- L. Construction and Repair (Works)
- N. Shipping & Finished Goods
- O. Laboratory
- P. Experimental Work
- Q. Small Stores
- R. Raw Material Stores
- S. Garage Expense
- U. General Maintenance of Buildings
- V. Factory Management and General Plant Expense
- W. Taxes on Real Estate and Buildings (accrued)
- X. Insurance on Buildings (accrued)
- Y. Depreciation of Buildings

Charges  
Profit and Loss

ΠΡΟΪΟΝΤΑ ΤΕΛΕΙΩΣ ΔΙΑΔΙΧΗ

RUBBER CLOTH DIVISION

Productive Department

- A. Inspecting
- B. ~~Stamping~~  
A. Mixing
- C. ~~Stamping~~  
B. Coating
- D. ~~Bleaching~~  
C. Embossing
- E. ~~Dyeing~~  
D. Varnish & Curing
- F. ~~Dyeing~~  
E. Combining
- G. ~~Dyeing~~  
F. Spreading

Non-Productive Department

- H. Power
- K. Power. Includes cost receiving and handling charges  
K. Power
- L. Works or Construction and Repairs Department  
L. Construction and Repair
- M. Shipping and Finished Goods  
N. Shipping and Finished Goods
- P. Experimental Expense
- R. Raw Material Stores
- U. General Maintenance of Buildings
- V. Factory Management and General Plant Expense  
U. General Maintenance of Buildings
- Z. Maintenance of Gun Cotton Plant  
V. Factory Management and General Plant Expense

- 1. Labor, (Watchman, Electrician, Millwrights, etc. )
- 2. Repairs to Buildings and Machinery )
- 3. Power, Light and Heat )
- 4. Taxes on Real Estate and Buildings (accrued) ) Charges
- 5. Insurance on Buildings (accrued) ) Profit and Loss
- 6. Depreciation of Buildings )

ΕΛΛΗΝΙΚΗ ΔΗΜΟΚΡΑΤΙΑ

ΕΠΙΧΕΙΡΗΣΙΑΚΗ ΔΙΕΥΘΥΝΣΗ

ΔΥΕΙΝΤΕΡΙΑ

Productive Department.

Productive Department

A. Inspecting

B. Singeing

C. Napping

D. Bleaching

E. Dyeing

F. Drying

H. Seaming

*Making*

*First Coating*

*Coating and Curing*

*Filling and Embossing*

*E. Singeing*

*F. Bleaching*

Non-Productive Department

Non-Productive Department

K. Power

K. Power. Includes cost receiving and handling charges

L. Works or Construction and Repairs Department

M. Grey Goods Stores

N. Shipping. Includes expenses from dyeing division to other divisions.

O. Small Stores

R. Raw Materials Stores Expense

U. General Maintenance of Buildings

V. Factory Management and General Plant Expense

Z. Maintenance of Gun Cotton Plant.

1. Labor, (Watchman, Electrician, Milwrights, etc. )

2. Repairs to Buildings and Machinery )

3. Power, Light and Heat )

4. Taxes on Real Estate and Buildings (accrued) )

5. Insurance on Buildings (accrued) )

6. Depreciation of Buildings )

Charges  
Profit and Loss

OIL CLOTH DIVISION

Productive Department

- A. Mixing
- B. First Coating
- C. Coating and Curing
- D. Printing and Embossing
- E. *Inspecting*
- F. *Grading*

Non-Productive Department

- K. Power
- L. Construction and Repair
- M. Grey Goods Stores Expense
- N. Shipping and Finished Stores
- P. Experimental Work
- Q. Small Stores
- R. Raw Material Stores
  
- U. General Maintenance
- V. Factory Management and General Plant Expense