

Accounts Receivable	125,000
Advertising Expense	270,000
Cash	55,000
Direct Labour	245
Factory Insurance	55,000
Factory Machinery Depreciation	55,000
Factory Property Taxes	120,000
Factory Repairs	8,000
Factory Utilities	12,900
Finished Goods Inventory (1/1/18)	45,000
Finished Goods Inventory (12/31/18)	12,000
Indirect Labour	245,000
Office Property Tax	35,000
Office Utilities Expense	34,000
Plant Manager's Salary	80,000
Raw Materials Inventory (1/1/18)	35,500
Raw Materials Inventory (12/31/18)	64,500
Raw Materials Purchases	350,000
Sales	1,432,567
Sales Discounts	103,500
Work in Process Inventory (1/1/18)	7,000
Work in Process Inventory (12/31/18)	17,000