

- 1 The following trial balance was extracted from Hickory's books of account at 30 April 2010.

	Dr \$000	Cr \$000
Revenue (sales)		5684
Raw materials purchased	2628	
Trade receivables (debtors)	480	
Provision for doubtful debts		16
Trade payables (creditors)		426
Factory non-current (fixed) assets at cost	2800	
Office non-current (fixed) assets at cost	952	
Accumulated depreciation at 1 May 2009		
Factory non-current (fixed) assets		1100
Office non-current (fixed) assets		380
Bank		290
Bank charges	12	
Bank interest	38	
Factory expenses	432	
Manufacturing wages	548	
Office expenses	348	
Office salaries	194	
Sales expenses	248	
Rent		48
Inventory (stocks) at 1 May 2009		
Raw materials	164	
Finished goods	292	
Work in progress	146	
Capital		1338
	<u>9282</u>	<u>9282</u>

Additional information:

- 1 Inventory (stocks) at 30 April 2010

Raw materials	\$202 000
Finished goods	\$252 000
Work in progress	\$128 000
- 2 All depreciation for the year is to be 25% on cost.
- 3 \$28 000 which had been charged to manufacturing wages should have been charged to office salaries.
- 4 Bad debts of \$14 000 are to be written off.
- 5 The provision for doubtful debts is to be reduced by \$6000.

REQUIRED

(a) Prepare Hickory's manufacturing account for the year ended 30 April 2010.

[8]

