

**14** An extract from the accounts of a manufacturing company shows the following.

	\$
depreciation of factory machinery	16 700
direct factory labour	476 200
factory cleaning costs	18 300
factory heat, light and power	22 600
factory supervisor's salary	18 200
indirect factory labour	52 470
purchases of raw materials	184 300
stock of raw materials	
- opening stock	21 500
- closing stock	17 900

What is the prime cost of production?

- A** \$660 500      **B** \$664 100      **C** \$680 800      **D** \$716 570

**15** An extract from a company's balance sheet is given.

	\$000
issued ordinary share capital	250
issued preference shares	180
profit and loss account	320
share premium account	125
8 % debentures	100

What are the ordinary shareholders' funds?

- A** \$695 000      **B** \$775 000      **C** \$875 000      **D** \$975 000