

The Joseph & Feiss Company
METHODS DIVISION
PLATE No. MP 101
REVISED AUGUST, 1942

EXPENSE DISTRIBUTION FOR PERIOD No. F

SECTION	DESCRIPTION	GENERAL SHOP EXPENSE		DIRECT SHOP EXPENSE			CONSTRUCTION		WORKER CUT & TRIM COST					
		RA	E	B	A	DA	DS	DC	DM	Y	Z	L	TK	UK
		RATES	SMALL TRIMMINGS EXPENSE	BUSINESS EXPENSE	AUXILIARY EXPENSE	GENERAL PRODUCTION DEPARTMENT EXPENSE	SPONGING & EXAMINING DIVISIONAL EXPENSE	CUTTING DIVISION EXPENSE	MAKING DIVISION EXPENSE	NEW EQUIPMENT	BUILDINGS & GROUNDS	SPECIAL ORDER GARMENTS	EXTRA TROUSERS	SUITS
SECTION ONE	DIRECT MAKING WAGES (DEFERRED FROM DIVISIONAL PAYROLL DISTRIBUTION SHEET IN STATISTICAL DIVISION)													
	DIRECT CUTTING WAGES (DEFERRED FROM PAYROLL RECAPITULATION)													
	INDIRECT WAGES (DEFERRED FROM PAYROLL RECAPITULATION)													
	SALARIES (DEFERRED FROM PAYROLL RECAPITULATION)													
	TOTALS OF WAGES AND SALARIES OF ALL COLUMNS													
	STORES USED DURING THIS PERIOD (DEFERRED FROM STORES SHEET)													
	MISCELLANEOUS EXPENSES (DEFERRED FROM MISCELLANEOUS DETAIL SHEET IN REGISTER OF ACCOUNTS PRIVATE)													
	PRO-RATED ACCOUNTS (DEFERRED FROM THE GENERAL JOURNAL)													
SECTION TWO	TOTALS OF ALL COLUMNS													
	DISTRIBUTE SMALL TRIMMINGS EXPENSE (CALCULATE PERCENTAGE BASED ON TRIMMINGS COSTS FOR EXTRA TROUSERS, SUITS, AND OVERCOATS (SEE COLS. 10, 11, AND 12) BY TOTAL TRIMMINGS COSTS (SEE COL. 10) AND ENTER RESULT IN COL. 11 AND 12)													
	PRO-RATED SELLING EXPENSE (ENTER IN COL. 13 AND 14 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 14 AND 15)													
	ADD EXPENSE FOR CONSTRUCTION AND SPECIAL ORDER GARMENTS (ENTER IN COL. 16 AND 17 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 16 AND 17)													
	DEDUCT FROM "B", "A", AND "C" THE AMOUNT OF EACH ADDED TO CONSTRUCTION AND SPECIAL ORDER GARMENTS													
	BALANCE OF BUSINESS, AUXILIARY, AND SELLING EXPENSE (ENTER IN COL. 18, 19, AND 20 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 18, 19, AND 20)													
	TOTAL COST OF NEW EQUIPMENT, BUILDINGS & GROUNDS, AND SPECIAL ORDER GARMENTS													
	DISTRIBUTE BUSINESS EXPENSE (ENTER IN COL. 21 AND 22 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 21 AND 22)													
	DISTRIBUTE AUXILIARY EXPENSE (ENTER IN COL. 23 AND 24 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 23 AND 24)													
	TOTAL GENERAL SHOP EXPENSE													
	DISTRIBUTE GENERAL SHOP EXPENSE (ENTER IN COL. 25 AND 26 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 25 AND 26)													
	TOTAL SPONGING DIVISION, CUTTING DIVISION, AND MAKING DIVISION EXPENSE													
	DISTRIBUTE SPONGING DIVISION EXPENSE (ENTER IN COL. 27 AND 28 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 27 AND 28)													
	DISTRIBUTE CUTTING DIVISION EXPENSE (ENTER IN COL. 29 AND 30 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 29 AND 30)													
	TOTAL CUT & TRIM COST OF EXTRA TROUSERS, SUITS, AND OVERCOATS													
	DISTRIBUTE MAKING DIVISION EXPENSE (ENTER IN COL. 31 AND 32 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 31 AND 32)													
	TOTAL MAKING COST OF EXTRA TROUSERS, SUITS, AND OVERCOATS													
ADD CUT & TRIM COST AND MAKING COST OF EXTRA TROUSERS, SUITS, AND OVERCOATS (ENTER IN COL. 33 AND 34 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 33 AND 34)														
TOTAL MANUFACTURING COST OF EXTRA TROUSERS, SUITS, AND OVERCOATS														
SECTION THREE	SMALL TRIMMINGS EXPENSE RATE (ENTER IN COL. 10 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 10)													
	SMALL TRIMMINGS EXPENSE DETAIL RATES (ENTER IN COL. 11 AND 12 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 11 AND 12)													
	BUSINESS EXPENSE RATE (ENTER IN COL. 18 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 18)													
	GENERAL SHOP EXPENSE RATE (ENTER IN COL. 25 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 25)													
	SPONGING DIVISION EXPENSE RATE (ENTER IN COL. 27 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 27)													
	SPONGING DIVISION EXPENSE DETAIL RATES (ENTER IN COL. 28 AND 29 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 28 AND 29)													
	CUTTING DIVISION EXPENSE RATE (ENTER IN COL. 31 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 31)													
SECTION FOUR	MANUFACTURING COST OF EXTRA TROUSERS, SUITS, AND OVERCOATS FINISHED THIS PERIOD (ENTER IN COL. 33 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 33)													
	DISTRIBUTE PRO-RATED SELLING EXPENSE (ENTER IN COL. 38 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 38)													
	TOTAL SELLING COST OF EXTRA TROUSERS, SUITS, AND OVERCOATS													
SECTION FIVE	PRO-RATED SELLING EXPENSE RATE (ENTER IN COL. 37 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 37)													
	TOTAL POSSIBLE HOURS (ENTER IN COL. 40 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 40)													
SECTION SIX	IDLE TIME "B", "A", "DA", AND PRO-RATED "C" EXPENSE RATES (ENTER IN COL. 41 AND 42 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 41 AND 42)													
	IDLE TIME "DS", "DC", AND "DM" EXPENSE RATES (ENTER IN COL. 43 AND 44 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 43 AND 44)													
	ADJUSTMENT OF EXPENSE FOR IDLE TIME (ENTER IN COL. 45 PERCENTAGE OF NET SALES (SEE COL. 13) AND ENTER RESULT IN COL. 45)													

Fig. 7. Taylor Periodic Expense Distribution Sheet.