

APPENDIX 3.19  
 (referred to in paragraph 3.85)

**Wiseman: distribution cost composition, 1999/2000**

	Aberdeen	Carlisle	Cambuslang	East Kilbride	Cupar	Dundee	Edinburgh	Glasgow	Keith	Kilmarnock	Whitburn	General	Total
Employee costs													
Motor vehicles													
Depreciation													
Power													
Repairs and maintenance													
Leasing and hire charges													
Rent and rates													
Postage/stationery/phone													
Travel													
Bad debts													
Other income													
Sundry expenses													
Volume sold ('000 litres)*													
Cost/litre (ppl)													

*Figures omitted.  
 See note on page iv.*

Source: Wiseman.

\*The total volume sold will not reconcile with Table 3.11 as sales direct from dairies have been excluded.

†The total volume sold at Cambuslang represents sales from Glasgow until that depot closed. In calculating cost per litre, costs incurred at Glasgow have been added to Cambuslang.