

APPENDIX 3.21  
(referred to in paragraphs 3.96 and 4.96)

**Wiseman: variable and fixed costs calculation by depot, 1999/2000**

	Aberdeen	Carlisle	Cambuslang	Cairn Place	Cupar	Dundee	Edinburgh	Keith	Kilmarnock	Whitburn	Total	
											<i>'000 litres</i>	
Sales volume	(			<i>Figures omitted. See note on page iv.</i>							)	
											<i>£'000</i>	
Total costs	(			<i>Figures omitted. See note on page iv.</i>							)	
											<i>per cent</i>	
Fixed costs	44	42	43	38	39	38	43	31	39	36	40	
Variable costs	56	58	57	62	61	62	57	69	61	64	60	
											<i>£'000</i>	
Fixed costs	[			<i>Figures omitted. See note on page iv.</i>							]	
Variable costs												
											<i>ppl</i>	
Total cost per litre	[			<i>Figures omitted. See note on page iv.</i>							]	
Fixed cost per litre												
Variable cost per litre												

Source: Wiseman.