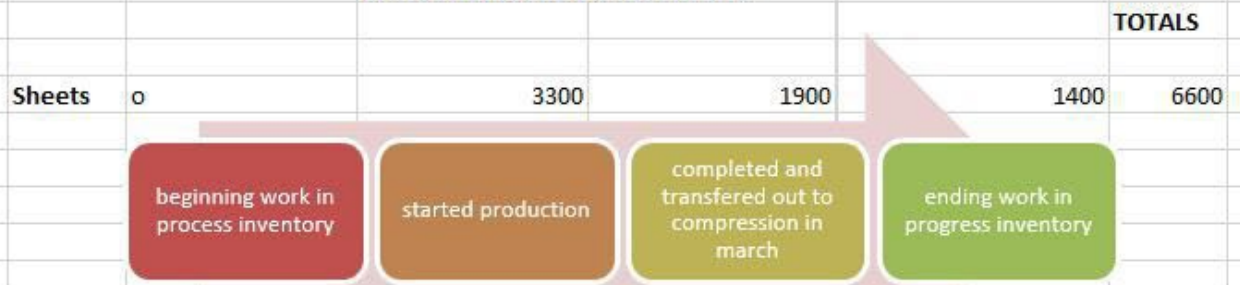


PREPARATION PROCESS TIMELINE



Sheets	o	3300	1900	1400	6600
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Cost in \$	\$0	wood	\$2600		
		adhesive	\$1365		
		direct labour	\$640		
		manufacturing	\$2445		
					\$7 050

YEAR	ACCOUNT	DEBIT	CREDIT
MONTH			
march	wood	\$2 600	
		cash	\$2 600
	adhesive	\$1 365	
		cash	\$1 365
	direct labour	\$640	
		cash	\$640
	manufacturing over	\$2 445	
		cash	\$2 445
	total	\$7 050	\$7 050