DONALD RACKETS

COST OF PURCHASE OF RAW MATERIALS

	TOTAL	FRAMES	STRINGS	TIES (CLIPS)	CONSUMMABLES
Price of purchase	54024,94	28120	23430	1880	594,94
Direct cost of purchase	0	0	0	0	0
Indirect cost of purchase	1772,55	922,62	768,73	61,68	19,52
COST OF PURCHASE	55797,49	29042,62	24198,73	1941,68	614,46

KEEPING IN STOCK OF THE RAW MATERIALS

	FRAMES			STRINGS		
	Quantity	Unit price	Total amount	Quantity	Unit price	Total amount
IS	500	10,93	5465	200	7,59	1518
IN	2500	11,62	29042,62	3000	8,07	24198,73
	3000	11,50	34507,62	3200	8,04	25716,73
OUT	2520	11,50	28986,40	2530	8,04	20332,29
FS	460		5521,22	670		5384,44

	TIES (CLIPS)			CONSUMMABLES		
	Quantity	Unit price	Total amount	Quantity	Unit price	Total amount
IS	800	0,89	712			1189,89
IN	2000	0,97	1941,68			614,46
	2800	0,9477429	2653,68			1804,35
OUT	2400	0,95	2274,58			1115
FS	400		379,10			689,35

PRODUCTION COST OF RACKETS

	RACKETS
Consumptions of raw materials	
Frames	28986,40
Strings	20332,29
Ties (clips)	2274,58
Consummables	1115
Direct production costs	
Prod. Department	2988
Labor costs	9567
Indirect production costs	2345,1
PRODUCTION COST	67608,37

KEEPING IN STOCK OF FINISHED PRODUCTS

	RACKETS		
	Quantity	Unit price	Total amount
IS	1000	25,48	25480
IN	2520	26,83	67608,37
	3520	26,45	93088,37
OUT	2700	26,45	71403,01
FS	820		21685,36

COST PRICE OF FINISHED PRODUCTS

	RACKETS
Prod. Cost of sold F.P.	71403,01
Direct sales costs	447
Indirect sales costs	1172,55
COST PRICE OF THE RACKETS	73022,56

Minimum sales price	27,045

ANALYTICAL RESULTS OF THE RACKETS

	RACKETS
Turnover	96795
Cost price	73022,56
Analytical results (profits)	23772,44

ALLOCATION TABLE OF INDIRECT COSTS (CHARGES)

		Auxiliary department	Main departments (sections)		
INDIRECT COSTS (CHARGES)	TOTAL	Administration D.	Purchases D.	Production D.	Sales D.
Purchase expenses	600		600		
Production expenses	0			0	
Sales expenses	0				0
Administration expenses	4690,2	4690,2			
TOTAL PRIMARY ALLOCATION	5290,2	4690,2	600	0	0
SECONDARY ALLOCATION					
Administration D.		4690,2	1172,55	2345,1	1172,55
TOTAL AFTER SECONDARY ALLOCATION	5290,2	0	1772,55	2345,1	1172,55
Unit of work (cost driver)			Price of purchase	Labour cost	quantity sold
Quantity of unit of work			54024,94	9567	2700
Price of the unit of work			0,03	0,25	0,43