WOODEN PALLETS AND BOXES

INDIRECT CHARGES REPARTITION TABLE

Indirect costs (charges)	TOTAL	Purchasing department	Production department	Sales department
Purchase expenses	14700	14700		
Amortization	2050		2050	
Services and goods	4000		4000	
Salaries	12800		12800	
other expenses	1280		1280	
Packaging	4900		4900	
Transportation goods	2100			2100
Promotion of the sales	6600			6600
Total primary distribution	48430	14700	25030	8700
Unit of work (cost driver)		Price of purchase	Labor costs	Turnover
Quantity of unit fo work		49000	33000	170000
Cost of the unit of work		0,3	0,758484848	0,05

COST OF PURCHASE

	TOTAL	WOODEN BOARDS	CONSUMABLE MATERIALS
Price of purchase	49000	32000	17000
Direct costs of purchase	0	0	0
Indirect costs of purchase	14700	9600	5100
COST OF PURCHASE	63700	41600	22100

Wooden boards

9600

Consumable materials

5100

IS + IN = OUT + FS

0+22100 = OUT + 6800

KEEPING IN STOCK RAW MATERIALS

OUT = 22100- 6800

	WOODEN BOARDS			CONSUMABLE MATERIALS		
	Quantity	Unit price	Total amount	Quantity	Unit price	Total amount
IS	50	8,8	440			0
IN	4000	10,4	41600			22100
	4050	10,38	42040			22100
OUT	3940	10,38	40897,2			15300
FS	110		1142,8			6800

	m2		
Boxes	2800	10,38	29064
Palettes	1140	10,38	11833,2
	3940		

PRODUCTION COST

		1400 units	950 units
	TOTAL	BOXES	PALLETS
Consumptions of raw materials			
Wooden boards	40897,2	29064	11833,2
Consumable materials	15300	9000	6300
Direct production costs			
Labor costs	33000	18300	14700
Indirect production costs			
	25030	13880,27	11149,73
PRODUCTION COST	114227,2	70244,27	43982,93

cost driver : labor costs	boxes	13880,27
	palettes	11149,73

45,56776522

KEEPING IN STOCK FINISHED PRODUCTS

	BOXES			PALLETS		
	Quantity	Unit price	Total amount	Quantity	Unit price	Total amount
IS	0		0	200	42,1	8420
IN (production)	1400	50,17447857	70244,27	950	46,30	43982,93
	1400	50,17	70244,27	1150	45,57	52402,93
OUT (sales)	1350	50,17	67729,5	1150	45,57	52402,93
FS	50		2514,77	0		0

COST PRICE OF FINISHED PRODUCTS

		1350 units sold	1150 units sold	
	TOTAL	BOXES	PALLETS	
Prod. Costs of sold F.P.	120132,43	67729,5	52402,93	4605,882353
Direct sales costs	0	0	0	
Indirect sales costs	8700	4605,88	4094,12	4094,117647
COST PRICE	128832,43	72335,38	56497,05	

Mininum sales price 53,58 49,12786752

ANALYTICAL RESULTS OF THE BOXES AND THE PALLETS

	TOTAL	BOXES	PALLETS
Turnover	170000	90000	80000
Cost price	128832,43	72335,38	56497,05
Analytical results (profits or losses)	41167,57	17664,62	23502,95