

Kalkyl 2

Årsomsättning = 52,000 st $\Delta M = 1,500$ kr/st $RVL = \frac{8}{2} = 4v$

L.S. = 3v $TO = 1,200$ kr/st $PIA = 1v$ $AffO = 1,000$ kr/st

$FVL = 2v$ $KF = 4v$

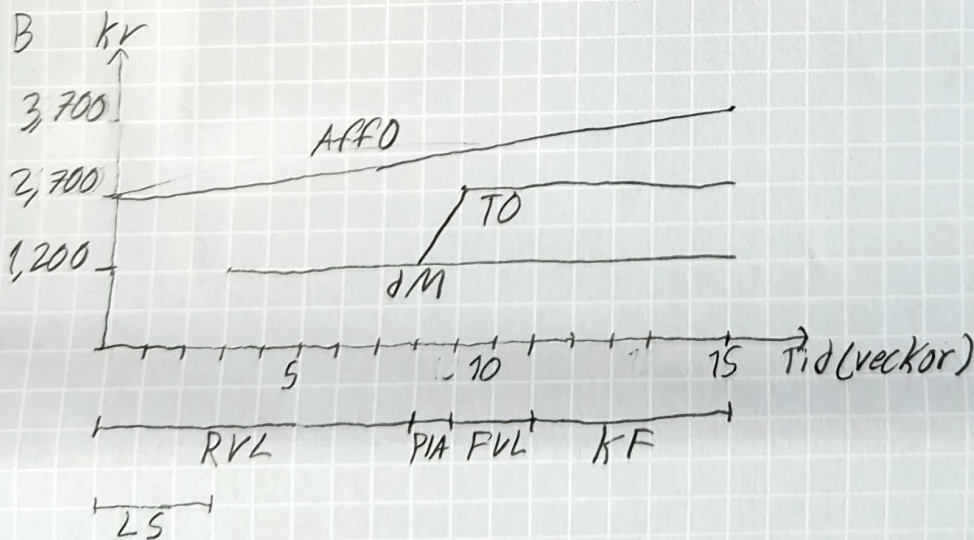
Genomloppstid = $RVL + PIA + FVL + KF = 4 + 1 + 2 + 4 = 11v$

A $\Delta M = 1,500 \cdot \frac{11-3}{11} = 1,091$ kr/st

$TO = \frac{1,200}{2} \cdot \frac{1}{11} + 1,200 \cdot \frac{11-(8+1)}{11} = 273$ kr

$AffO = \frac{1,000}{2} \cdot \frac{11}{11} = 500$ kr

$1,091 + 273 + 500 = 1,864$ kr



C Total genomsnittlig kapitalbindning =
 = Kapital bindning/enhet \cdot Genomloppstid \cdot Årsomsättning \rightarrow
 $\rightarrow 1,864 \cdot 11 \cdot \frac{52,000}{52} = 27,955,909$ kr