

# ***First Responder***

Year 2019

		Units.....		
	Variable Cost	Plan 1	Plan 2	Plan 3
	Per Unit	10,000	15,000	20,000
<b>Variable Direct:</b>				
Direct Materials	\$ 2.00	\$ 20,000	\$ 30,000	\$ 40,000
Direct Labor	4.00	40,000	60,000	80,000
<b>Variable Overhead:</b>				
Indirect Materials	0.60	6,000	9,000	12,000
Indirect Labor	0.80	8,000	12,000	16,000
Utilities	0.40	4,000	6,000	8,000
Other	0.50	5,000	7,500	10,000
<b>Total Variable Costs:</b>	<b>8.30</b>	<b>83,000</b>	<b>124,500</b>	<b>166,000</b>
<b>Fixed Factory Overhead:</b>				
Salaries		\$ 20,000	\$ 20,000	\$ 20,000
Depreciation		15,000	15,000	15,000
Utilities		4,000	4,000	4,000
Other		11,000	11,000	11,000
<b>Total Fixed Costs:</b>		<b>\$ 50,000</b>	<b>\$ 50,000</b>	<b>\$ 50,000</b>
<b>Total Costs:</b>		<b>\$ 133,000</b>	<b>\$ 174,500</b>	<b>\$ 216,000</b>