

First Responder

Year 2019

| | | Units..... | | |
|--------------------------------|---------------|-------------------|-------------------|-------------------|
| | Variable Cost | Plan 1 | Plan 2 | Plan 3 |
| | Per Unit | 10,000 | 15,000 | 20,000 |
| Variable Direct: | | | | |
| Direct Materials | \$ 2.00 | \$ 20,000 | \$ 30,000 | \$ 40,000 |
| Direct Labor | 4.00 | 40,000 | 60,000 | 80,000 |
| Variable Overhead: | | | | |
| 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 |
| Total Variable Costs: | 8.30 | 83,000 | 124,500 | 166,000 |
| Fixed Factory Overhead: | | | | |
| 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 |
| Total Fixed Costs: | | \$ 50,000 | \$ 50,000 | \$ 50,000 |
| Total Costs: | | \$ 133,000 | \$ 174,500 | \$ 216,000 |