

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