BtB Costing - Nails - Unit Cost £/wk

Department	Labour	Labour	Space	Rent, Rates Heat,Light	Power	Cons	Rep&Mtce	Depr	Carr&Transp	Gen'l O/H	Indirect Re-alloc	Total Cost	Thruput Rate	Unit Cost per 100kg
	No	Av cost/wk	%										Tonnes/wk	
Pickling	3	512	4	106	53	979	952	317			192	3111	200	1.56
Wire Drawing	6	1179	4	106	1583	53	489				1441	4851	200	2.43
Nail Making	17	3169	20	529	1091	159	847	1323			2786	9904	200	4.95
Rumbling	6	1044	4	106	106		384	53				1693	200	0.85
Galvanising	9	1643	10	265	246	5635	484	530			576	9379	75	12.51
Annular Ring	3	542	8	212	70	26	172					1022	20	5.11
Packing - main	6	946					159					1105	195	0.57
Packing - small packs	5	684										684	5	13.68
Warehouse	1	180	30	794	53			317				1344	400	0.34
Indirect / Fact O/H	26	4948	10	265	317	1111	40	1005	3598		2690	6288.1	200	3.14
Total Factory	82	14847	90	2383	3519	7963	3527	3545	3598			39382	200	19.69
Prod Mgt, Supv, Mtce	4	1243	1.5	40				8				1291		
Prod Cont, QC, Purch	4	952	1.5	40				8				1000		
Finance	4	1482	3	80				124				1686		
Sales	3	873	3	80				19				972		
Top Mgt	3	2381	1	27				106				2514		**Cost per Order** @800/wk
Central Admin O/H					185		26	212		2857		3280		
Total Office	18	6931	10	267	185		26	477		2857		10743		13.43
Total Company	100	21778	100	2650	3704	7963	3553	4022	3598	2857		50125		
				alloc as per space							Maint'ce 50% Toolroom 15%			

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