

Value Stream Cost Information

Value Stream Process Steps	Material Costs	Outside Process Costs	Employee Costs	Machine Costs	Facilities Costs	Tooling Costs	Other Costs	Total Cost
Sales & Marketing			\$10,150	\$0			\$1,012	\$11,162
Customer Service			\$1,848	\$0				\$1,848
Purchasing			\$616	\$0				\$616
Materials handling			\$1,576	\$0				\$1,576
Parts Fabrication	\$63,544		\$3,322	\$1,529		\$2,011		\$70,405
Machining			\$4,728	\$0		\$2,466		\$7,194
Anodizing		\$32,433	\$0	\$0				\$32,433
Assembly	\$47,887		\$15,297	\$6,584		\$366		\$70,134
Shipping			\$630	\$0			\$101	\$731
Maintenance			\$1,576	\$0				\$1,576
Product Engineering			\$2,448	\$0				\$2,448
Quality Assurance			\$2,448	\$0				\$2,448
Cost Accounting			\$816	\$0				\$816
Managers & Supervisors			\$4,060	\$0	\$12,750		\$2,177	\$18,987
TOTAL	\$111,431	\$32,433	\$49,515	\$8,113	\$12,750	\$4,843	\$3,290	\$222,375

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Employee & Machine Cost Information

Value Stream Process Steps	Employee Costs	Machine Costs	Number of Employees	Cost per Employee	Overtime Costs	Number of Machines	Average Cost per Machine	Monument Percent
Sales & Marketing	\$10,150	\$0	10.00	\$1,015				100%
Customer Service	\$1,848	\$0	3.00	\$616				100%
Purchasing	\$616	\$0	1.00	\$616				100%
Materials handling	\$1,576	\$0	2.00	\$788				100%
Parts Fabrication	\$3,322	\$1,529	11.00	\$788	\$822	7.00	\$624	35%
Machining	\$4,728	\$0	6.00	\$788				100%
Anodizing	\$0	\$0						100%
Assembly	\$15,297	\$6,584	16.00	\$788	\$2,689	8.00	\$823	100%
Shipping	\$630	\$0	2.00	\$788				40%
Maintenance	\$1,576	\$0	2.00	\$788				100%
Product Engineering	\$2,448	\$0	3.00	\$816				100%
Quality Assurance	\$2,448	\$0	3.00	\$816				100%
Cost Accounting	\$816	\$0	1.00	\$816				100%
Managers & Supervisors	\$4,060	\$0	4.00	\$1,015				100%
	\$49,515	\$8,113						

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Average Costs for the Value Stream

Cost of the Value Stream	Totals
Material Costs	\$ 111,431
Outside Process Costs	\$ 32,433
Employee Costs	\$ 49,515
Machine Costs	\$ 8,113
Facilities Costs	\$ 12,750
Tooling Costs	\$ 4,843
Other Costs	\$ 3,290
Total Cost	\$ 222,375
Conversion Cost	\$ 110,944
Quantity Shipped to Customers	1,876
Average Material Cost	\$ 59.40
Average Conversion Cost	\$ 59.14
Average Cost per Unit	\$ 118.54
Profit Per Hour	\$ 346.22
Contribution Per Hour	\$ 716.03
Conversion Cost Per Hour	\$ 369.81
Cost Per Hour	\$ 741.25

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