

TYPE 13.
DEM/40t
/PCS

SAVA KRANJ
CALCULATION SCHEME PER UNIT

NO	CALCULATION STRUCTURE	BASIS
1..	WORKING MATERIAL	
2.	OTHER MANUFACTURING COST (WAGES, ENERGY, MAINT.....)	6,2
3.=1+2	TOTAL VARIABLE COSTS (PRICE PER VARIABLE COST)	4,0
4.	COST OF CAPACITY (FIXED COST)	10,2
5.=3+4	TOTAL MANUFACTURING COST (PRICE PER TOTAL MANUFACTURING COST)	1,8
6.	TECHNICAL SERVICES	
7.	MANAGEMENT	
8.	FINANCIAL SERVICES	
9.	PURCHASE, STORAGE & TRANSP.	
10.	SALES, STORAGE & TRANSP.	
11.=6 To 10	OVERHEAD COST	12,0
12.	INCALCULATED ACCUMULATION	
13.=5+11+12	PRICE PER TOTAL COST	15,6

} 3,3

22-28

19 MARKED PRICE

Average 104

CALCULATION SCHEME PER UNIT

No	CALCULATION STRUCTURE	TECHNICAL PRODUCTS	rolling mill	conveyor belts	rubber hoses and profiles	roller covers	technical and chemical products	driving elements	rubber plant	BICYCLE TIRES	ARTIFICIAL LEATHER
1.	WORKING MATERIAL	56,1	80,5	61,6	57,3	27,5	65,6	49,4	30,9	68,0	84,0
2.	OTHER MANUFACTURING COST	43,9	19,5	38,4	42,7	72,5	34,4	50,6	69,1	32,0	16,0
3.=1+2	TOTAL VARIABLE MANUFACTURING COST (PRICE PER VARIABLE COST)	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0	100,0
4.=5-3	REALISED MARGINE OVER TVMC (No 3)	50,9	18,3	21,7	43,5	76,8	50,2	15,1	69,4	30,0	26,0
5.	MARKET PRICE	150,9	118,3	121,7	143,5	176,8	150,2	115,1	169,4	130,0	126,0
6.	REQUIRED MARGINE	66,9	16,9	28,3	47,1	105,4	77,2	56,6	91,7	36,0	33,0
7.=4-6	PROFIT	-	1,4	-	3,6	-	-	-	-	-	-
8.=6-4	LOSS	16,0	-	6,6	-	28,6	27,0	41,5	22,3	6,0	7,0