

JOB ORDER COSTING

DLR = Total Labour Cost/ Total Labour Hours

DLR	=	TLC	/	TLH
	=	R 240 000	/	1 700
	=	R 141,18		
	=	R 240 000		1 200
DLR	=	R 200,00		

TLH/Year	TLH/Mnt	TLH/Wk
1 700	141,67	32,69
8 760		
Est DLH:	100,00	23,08
TLH vs TBH		

DLR	=	TLC	/	TLH
Hobbyist Exp:	=	R 60 000		960
DLR	=	R 62,50		

TLH/Year	TLH/Mnt	TLH/Wk
Est DLH:	80,00	18,46

POR = Est Overhead Cost/ Est Labour Hours

POR	=	EOH	/	ELH
	=	R 120 000	/	1 700
	=	R 70,59		
	=	R 120 000		1 200
POR	=	R 100,00		

TLH/Year	TLH/Mnt	TLH/Wk
1 700	141,67	32,69
	100,00	23,08

POR	=	EOH	/	ELH
Hobbyist Est:	=	R 80 000		960
POR	=	R 83,33		

TLH/Year	TLH/Mnt	TLH/Wk
Est DLH:	80,00	18,46

Product Cost = Direct Materials + Direct Labour + Overhead

Prod Cost	=	DM	+	DL	+	OH	Prod Hrs
R 6 617,65	=	R 4 500		R 1 411,76		R 705,88	10
R 7 500,00	=	R 4 500		R 2 000,00		R 1 000,00	
		Total Over/Under:		-R 588,24		-R 294,12	-R 882,35

SHOP RATE:

DLR:	R 141,18
OHR:	R 70,59
Subtotal:	R 211,76
Markup (Profit): 20%	R 42,35
	R 254,00

Shop rate = (Expenses + profit) ÷ hours
 Hours = Available hours to work (= 1
 Shop Rate: Private; not negotiable
 Billing Rate: Public; negotiable; n
 NOTE: DMC are not included (Mark-

TLH/5Day	TLH/7Day
6,54	4,67
4,62	3,30

TLH/5Day	TLH/7Day
3,69	2,64

TLH/5Day	TLH/7Day
6,54	4,67
4,62	3,30

TLH/5Day	TLH/7Day
3,69	2,64

DLR	POR
R 141,18	R 70,59
R 200,00	R 100,00

urs
TLH)

ever lower than SR
up %?)