

Finding the minimum price level/of the price offer

		impelling factors	cost rate	amount	cost p. piece [€]	remarks/assumptions:	
single costs (always variable)							
	materials	mass	5,3 ct/gram	50	2,65	ABS	39,95€ per 750 grams
	power consumptio	operation period	10 ct/h	5	0,5	electricity	40ct/kWh
							power drain average 250 W
extra single costs							
	design	time	20 €/h	0,5	10	30 mins per order on average	
general expenses							
variable costs							
	wearout	mass	2,522 ct/gram	50	1,261	wearout per gram	(2300€-850€)/((75+4*125)gram
fixed costs						average usage 50 grams per mount	
	office equipment		5,2173913	1	5,217391304	wearout per mount, 115 mounts annually on average	
	room rent		2,7826087	1	2,782608696	rent per mount, 115 mounts annually on average	
manufacturing costs per piece					22,411		
profit margin		15%		1,15	25,77265	minimum price level net	
V,A,T,		19%		1,19	30,6694535	minimum price level gross	
discount		10%		0,9	34,07717056		
cash discount		2%		0,98	34,77262302		
offer price					34,95	rounded to fitting value	