3. EMPLOYEE COST

PROBLEM NO: 1

	(₹)
Wages paid to worker during the year{(₹ 10,000 +2,000) × 12}	1,44,000
Add: Employer Contribution to:	
-Provident Fund @ 10%	14,400
-E.S.I. Premium @ 4.75% (6.5 – 1.75)	6,840
Bonus at 2 months' wages (Basic + DA)	24,000
Total	1,89,240

Effective hours per year: 285 days × 8 hours = 2,280 hours

Wage rate per hour (for costing purpose): Rs.1,89,240/2,280 hours = Rs.83

PROBLEM NO: 2

Statement of Labour Cost (per man-day of 8 hours)

Particulars	(Rs.)
(a) Basic Salary	80.00
(b) Dearness Allowance @ 80 paise per every point over 100 cost of living index for a month of 25 days $\frac{(785-100)\times 0.80}{100} \times \frac{1}{25}$	21.92
	101.92
(c) Leave Salary –10% of (a) and (b) $\frac{101.92\times 10}{100}$	10.19
	112.11
(d) Employer's contribution to Provident Fund 10% of (a), (b) and (c) $\frac{112.11\times 10}{100}$	11.21
(e) Employer's contribution to State Insurance 2.5% of (a), (b) and (c) $\frac{112.11\times 2.5}{100}$	2.80
(f) Amenities to labour @ Rs. 30 per head per month of 25 working days $\frac{Rs.30}{25 days}$	1.20
Total	127.32

PROBLEM NO: 4

(i) Effective hourly rate of earnings under Rowan Incentive Plan

Earnings under Rowan Incentive plan =

$$(\text{Actual time taken} \times \text{wage rate}) + \frac{\text{Time Saved}}{\text{Time Allowed}} \times \text{Time taken} \times \text{Wage rate}$$

$$= (5 \text{ hours} \times ₹120) + \left(\frac{1 \text{ hour}}{6 \text{ hours}} \times 5 \text{ hours} \times ₹120\right)$$

$$= ₹600 + ₹100 = ₹700$$

Effective hourly rate = ₹700/5 hours = ₹ 140 /hour

(ii) Let time taken = X

$$\therefore \text{ Effective hourly rate} = \frac{\text{Earnings under Halsay Scheme}}{\text{Time Taken}}$$

Or, Effective hourly rate under Rowan Incentive plan =

$$\frac{(\text{Time taken} \times \text{Rate}) + 50\% \ \text{Rate} \times (\text{Time allowed} - \text{Time taken})}{\text{Time Taken}}$$

$$\text{Or, } ₹140 = \frac{(X \times ₹120) + 50\% \ ₹120 \times (6 - X)}{X}$$

Or, 140X = 120X + 360 – 60X

Or, 80X = 360

Or, $X = \frac{360}{80} = 4.5$ hours

Therefore, to earn effective hourly rate of ₹140 under Halsey Incentive Scheme worker has to complete the work in 4.5 hours.

PROBLEM NO: 5

From the given data

Time taken = (9hrs + 9hrs + 9hrs + 9hrs + 9hrs + 5hrs) = 50 hrs

Time allowed = Total units produced/No. of units allotted per hour

= 600 units/10 units

= 60 hours

∴ Time saved = Time allowed – Time taken

= 60 hrs – 50 hrs

= 10 hrs

∴ Bonus = 40 % of the time saved

= 40% x Time saved x rate per hour

= 40% x 10hrs x 0.5 per hour

= Rs.2

Total Earnings (wages) = (H.W x R.P.H) + 40% (T.S x R.P.H)

= (50 hrs x 0.5) + 40% (10 hrs x 0.5)

= 25 + 2

= Rs.27

Effective rate of earnings per hour = Total earnings/Hours worked

= Rs.27/50hrs

= Rs. 0.54 per hour

PROBLEM NO: 6

Calculation of extra output

Particulars	No. of units
a) Actual Output (Given)	800
b) Standard Output (80units x 8 hrs)	640
Extra output	160

∴ Bonus payable on 160 units

Bonus payable = 100 units + 60 units

$= Rs.15 + \frac{60\,units}{100\,units} \times 15$

= Rs.24/-

c) Total wages = Rs.50 (Given) + Rs.24 (Bonus)

= Rs.74/-

d) Total wages under piece rate basis = (No. of pieces produced x Rate per piece)

= 800 units x Rs. 0.078125

= Rs. 62.5

e) Calculation of time saved

1. Time allowed (standard) (800 units/ 80 units) = 10 hrs
2. Time taken = 8 hrs
3. Time saved = 2 hrs (1 – 2)

f) Total Earnings under Halsey premium system = (H.W x R.P.H) + (½) (T.S x R.P.H)
= (8 hrs x Rs 6.25) + (½) (2 x 6.25)
= Rs.56.25

g) Total Earnings under Rowan premium system

= (H.W x R.P.H) + (T.S/T.A) (H.W x R.P.H)

$$= (8 \text{ hrs} \times \text{Rs.}6.25) + \frac{2 \text{hours}}{10 \text{hours}} (8 \text{ hours} \times \text{Rs. } 6.25)$$

= Rs.60/-

Note: Piece rate per piece $= \frac{\text{Wage for a definite period}}{\text{Standard output for the same definite period}}$

$$= \frac{\text{Rs.}50\,(8\text{hrs})}{640 \text{units}\,(8\text{hrs})}$$

= Rs.0.078125

PROBLEM NO: 7

Given

Standard time (S) = 90 hours.

Rate per hour (R) = 50

Given effective rate of earnings = 60

$\Rightarrow \frac{\text{Earnings(E)}}{\text{Time taken(T)}} = 60$

Earnings = 60T

We know that

$\text{Earnings} = (T \times R) + \frac{T.S}{S.T}(T \times R)$

$60T = T(50) + (\frac{90-T}{90})\,50T$

$\frac{60T-50T}{50T} = \frac{90-T}{90} = \frac{10T}{50T} = \frac{90-T}{90}$

18 = 90 – T

T = 90 -18 =72

Halsay system:

E = TR + 40% (TS)R
= 72 X 50 + 40% (18) 50
= 3600 + 360
= 3960

ERE= 3960/72 = 55.

PROBLEM NO: 8

(a) Increase in hourly rate of wages under Rowan Plan is ₹ 30 i.e. (₹180 – ₹ 150)

$$\frac{\text{Time Saved}}{\text{Time Allowed}} \times ₹150 = ₹30 \text{ (Please refer Working Note)}$$

Or, $\frac{\text{Time Saved}}{50 \text{ hours}} \times ₹150 = ₹30$

Or, Time saved = $\frac{1,500}{150}$ = 10 hours

Therefore, Time Taken is 40 hours i.e. (50 hours – 10 hours)

Effective Hourly Rate under Halsey System:

Time saved	= 10 hours	
Bonus @ 50%	= 10 hours × 50% × ₹ 150	= ₹ 750
Total Wages	= (₹150 × 40 hours + ₹ 750)	= ₹ 6,750
Effective Hourly Rate	= ₹ 6,750 ÷ 40 hours	= ₹ 168.75

Working Note:

$$\text{Effective hourly rate} = \frac{(\text{Time Taken} \times \text{Rate per hour}) + \frac{\text{Time Taken}}{\text{Time Allowed}} \times \text{Time Saved} \times \text{Rate per hour}}{\text{Time Taken}}$$

$$\text{Or, } ₹180 = \frac{\text{Time Taken} \times \text{Rate per hour}}{\text{Time Taken}} + \frac{\frac{\text{Time Taken}}{\text{Time Allowed}} \times \text{Time Saved} \times \text{Rate per hour}}{\text{Time Taken}}$$

$$\text{Or, } ₹180 - \frac{\text{Time Taken} \times \text{Rate per hour}}{\text{Time Taken}} = \frac{\text{Time Taken}}{\text{Time Allowed}} \times \text{Time Saved} \times \text{Rate per hour} \times \frac{1}{\text{Time Taken}}$$

$$\text{Or, } ₹180 - ₹150 = \frac{\text{Time Saved}}{\text{Time Allowed}} \times ₹150$$

PROBLEM NO: 9

Calculation of total earnings :

= Time taken × Time rate + 50% (Time Allowed – Time Taken) × Time rate

= 6 hrs. × ₹60 + 1/2 × (2 hrs. × ₹60) or ₹360 + ₹60 = ₹420

Of his total earnings, ₹360 is on account of the time worked and ₹60 is on account of his share of the premium bonus.

Calculation of total earnings :

$$= \text{Time taken} \times \text{Rate per hour} + \frac{\text{Time Saved}}{\text{Time Allowed}} \times \text{Time taken} \times \text{Rate per hour}$$

$$= 6 \text{ hours} \times ₹60 + \frac{2 \text{ hours}}{8 \text{ hours}} \times 6 \text{ hours} \times ₹60 = ₹360 + ₹90 = ₹450$$

PROBLEM NO: 10

Calculation of bonus and total earnings under Emerson Efficiency System

	Particulars	Worker- A	Worker- B	Worker- C
A.	Standard output (units)	40	40	40
B.	Actual output (units)	25	40	45
C.	Efficiency (%) $\left[\frac{\text{Actual output}}{\text{Standarad output}} \times 100\right]$	62.5% $\left[\frac{25\text{ unit}}{40\text{ unit}} \times 100\right]$	100% $\left[\frac{40\text{ unit}}{40\text{ unit}} \times 100\right]$	112.5% $\left[\frac{45\text{ unit}}{40\text{ unit}} \times 100\right]$
D.	Time wages per day (₹)	500	500	500
E.	Rate of bonus	No bonus	20% of time rate	32.5% of time rate (20% + 12.5%)
F.	Bonus earnings (₹)	0	100 (20% of ₹ 500*)	162.50 (32.5% of ₹500*)
G.	Total Earnings (₹) (D + F)	500.00	600.00	662.50

PROBLEM NO: 11

Actual output = 37 units

Standard output = $\frac{8\text{ hrs.} \times 60\text{ minutes}}{12\text{ minutes per piece}}$

= 40 units

Efficiency = $\frac{37\text{ units}}{40\text{ units}} \times 100 = 92.5\%$

Under Taylor's differential piece rate system, a worker is paid lower piece rate of 83%, since his efficiency is less than 100%.

Standard production per hour = 60 minutes/12 minutes = 5 units

Normal Rate per hour = Rs.20

Normal piece rate per unit = Rs.20/5 units = Rs.4

Lower piece rate per unit = Rs.4 × 83/100 = Rs.3.32

Total earnings = 37 units × .3.32 = .122.84

PROBLEM NO: 12

Standard output = 240 units (given)

Actual output = 264 units (given)

Wage rate per hour = Rs.10 per hour

Under Emerson Plan:

% of Efficiency = (264 units/240 units) x 100 = 110%

% of total bonus = 10%+20% = 30%

Total earnings = 100%+30% = 130%

Total earnings = 10 hrs x Rs. 10 x 130% = Rs.130

Total Bonus = 10 hrs x Rs. 10 x 30% = Rs.30

PROBLEM NO: 13

Earnings under Differential piece rate system

Workers	Amar	Akbar	Ali
Standard output per day (units) (8 hours x 60 minutes)/ 20 minutes	24	24	24
Actual output per day (units)	23	24	30
Efficiency (%)	95.83%	100%	125%
$\left[\frac{\text{Actual output}}{\text{Standarad output}}\times 100\right]$	$\left[\frac{23\text{ unit}}{24\text{ unit}}\times 100\right]$	$\left[\frac{24\text{ unit}}{24\text{ unit}}\times 100\right]$	$\left[\frac{30\text{ unit}}{24\text{ unit}}\times 100\right]$
* Earning rate per unit	83% of the piece rate	125% of the piece rate	125% of the piece rate
Earning rate per unit (₹) (*Refer to working note*)	2.49 *(83% of ₹3)*	3.75 *(125% of ₹3)*	3.75 *(125% of ₹3)*
Earnings (₹)	57.27 (23 units × ₹ 2.49)	90.00 (24 units × ₹ 3.75)	112.50 (30 units × ₹ 3.75)

Merrick Differential Piece Rate System

Workers	Amar	Akbar	Ali
** Earning rate per unit (Refer to previous illustration)*	*10% above the normal rate*	*10% above the normal rate*	*20% above the normal rate or 30% above the normal*
Earning rate per unit (₹)	*3.30*	*3.30*	*3.60 or 3.90*
Earnings (₹)	*75.90 (23 units × ₹ 3.30)*	*79.20 (24 units × ₹ 3.30)*	*108 or 117 (30 units × ₹ 3.60) or (30 units × ₹ 3.90)*

PROBLEM NO: 14

Time Allowed = 150 hours
Time Taken = 120 hours
Time Saved = 30 hours

		(₹)
(i)	Rowan Premium Plan	
	Normal wages (₹ 10 x 120 hours)	1,200
	D.A. for 15 days i.e. $\frac{120\text{hours}}{8\text{hours}}$ (₹30 x 15 days)	450
	Bonus : $= \frac{\text{Time saved}}{\text{Time allowed}}\times\text{Time taken}\times\text{Hourly rate}$	
	$= \frac{30\text{hours}}{150\text{hours}}\times 120\text{hours}\times ₹10$	240
	Total Wages	1,890
(ii)	Emersion's Efficiency Plan	
	Normal wages (120 hours × ₹ 10)	1,200
	D.A. (15 days x ₹ 30)	450
	Bonus * = 45% × ₹1,200	540
	Total Wages	2,190

* Efficiency $= \frac{\text{Time Allowed}}{\text{Time Taken}}\times 100 = \frac{150}{120}\times 100 = 125\ \%$

Rate of Bonus up to 100%	=	20%
From 101% to 125%	=	25%
		45%

PROBLEM NO: 15

Given Rate per hour = Rs. 0.4 per unit,
Piece rate = Rs. 0.3 per unit,
Standard production per hour = 2 units
Time taken = 40 hours
Standard production for 40 hours = 80 units (40 X 2)
Actual production for 40 hours (X) = 50 units
(Y) = 80 units

Particulars	Taylor Differential Piece Rate		Merrick Differential Piece Rate		Gantt's Task	
	X	Y	X	Y	X	Y
1. Earnings (W.N – 1)	12.45 (0.3×83%×50)	30 (0.3×125%×80)	15 (0.3×50)	26.4 (0.3×110%×80)	16 (40×0.4)	19.2 [16+(16×20%)]
2. Cost per piece	0.25 ($\frac{12.45}{50}$)	0.375 ($\frac{30}{80}$)	0.3 ($\frac{15}{50}$)	0.33 ($\frac{26.4}{80}$)	0.32 ($\frac{16}{50}$)	0.24 ($\frac{19.2}{80}$)

$$\% \text{ of Efficiency} = \frac{\text{Actual production}}{\text{Standard production}} \times 100$$

$$X = \frac{50}{80} \times 100 = 62.5\%; \quad Y = \frac{80}{80} \times 100 = 100\%$$

PROBLEM NO: 16

Working notes:

1. **Computation of time saved (in hours) per month:**

(Standard production time for 6,120 units) – (Actual time taken by the workers)
= (6,120 units × 1.975 hours) – (24 days × 8 hours per day × 50 skilled workers)
= (12,087 hours – 9,600 hours)
= 2,487 hours

2. **Computation of bonus for time saved under Halsey and Rowan schemes:**

Time saved = 2,487 hours
(Refer to working note 1)

Wage rate per hour = ₹ 30

Bonus under Halsey Scheme = ½ × 2,487 hours × ₹ 30
(With 50% bonus) = ₹ 37,305

Bonus under Rowan Scheme = $\frac{\text{Time saved}}{\text{Time allowed}} \times$ Time taken × Rate per hour

= $\frac{2,487 \text{ hours}}{12,087 \text{ hours}} \times 9,600$ hours × ₹ 30

= ₹ 59,258.38

(i) **Computation of effective rate of earnings under the Halsey and Rowan scheme:**

Total earnings (under Halsey scheme) (Refer to working note 2)
= Time wages + Bonus
= (24 days × 8 hours + 50 skilled workers × ₹ 30) + ₹ 37,305
= ₹ 2,88,000 + ₹ 37,305 = ₹ 3,25,305

Total earnings (under Rowan scheme) (Refer to working note 2)

= Time wages + Bonus

= ₹ 2,88,000 + ₹ 59,258.38

= ₹ 3,47,258.38

Effective rate of earnings per hour (under Halsey Plan) = $\frac{₹3,25,305}{9,600\,hours}$ = ₹ 33.89

Effective rate of earnings per hour (under Rowan Plan) = $\frac{₹3,47,258.38}{9,600\,hours}$ = ₹ 36.17

(ii) Savings to the ZED Ltd., in terms of direct labour cost per piece:

	(₹)
Direct labour cost (per unit) under time wages system (1.975 hours per unit × ₹ 30)	59.25
Direct labour cost (per unit) under Halsey Plan $\left(\frac{₹3,25,305}{6,120\,units}\right)$	53.15
Direct labour cost (per unit) under Rowan Plan $\left(\frac{₹3,47,258.38}{6,120\,units}\right)$	56.74

Saving of direct labour cost under:

Halsey Plan (₹ 59.25 – ₹ 53.15) ₹ 6.10

Rowan Plan (₹ 59.25 – ₹ 56.74) ₹ 2.51

(iii) Advise to ZED Ltd.: ***(about the selection of the scheme to fulfill assurance)***

Halsey scheme brings more savings to the management of ZED Ltd., over the present earnings of ₹ 2,88,000 but the other scheme i.e. Rowan scheme fulfils the promise of 20% increase over the present earnings of ₹ 2,88,000 by paying 20.58% in the form of bonus. Hence Rowan Plan may be adopted.

PROBLEM NO: 17

Let 'y' be the wage rate per hour

Let 'x' be the cost of materials

Earnings

Under Halsey = (H.W x R.P.H) + (½) (T.S x R.P.H)

= (80hrs x y) + ½(20hrs × y)

= 90y

Under Rowan = (H.W x R.P.H) + (T.S/T.A) (H.W x R.P.H)

= (60hrs x y) + (40/100)60hrs x y

= 84y

Statement showing factory cost of the worker Vishnu and Shiva

Particulars	Vishnu	Shiva
a. Cost of materials	x	x
b. Normal wages	84y	90y
c. factory overheads	600 (60 hours x Rs. 10)	800 (80 hours x Rs.10)
d. factory cost	x+84y+600	x+90y+800

From solved equation

X + 84y + 600 = 7280 - 1

X + 90y + 800 = 7600 - 2

(-) (-) (-) (-)

- 6y – 200 = -320

- 6y = -320 + 200

-6y = -120

y = Rs.20

Substitute y = 20 in - 1

x + 84y + 600 = 7280

x + 84 (20) + 600 = 7280

x = 7280 – 2280

x = Rs.5000

Cost of Materials = Rs.5000]

Wage rate per hour = Rs.20

PROBLEM NO: 18

2. Working:

	Worker- A		Worker- B		Worker- C	
	Total hours	Overtime Hours	Total hours	Overtime Hours	Total hours	Overtime Hours
Normal days						
- Monday	10.5	1.0	11.5	2.0	13.5	4.0*
- Wednesday	14.5	5.0*	9.5	-	15.5	6.0*
- Thursday	8.5	-	13.5	4.0*	12.5	3.0
- Friday	15.0	5.5*	8.5	-	8.5	-
- Saturday	-	-	9.5	-	11.5	2.0
Holiday & Sunday						
- Tuesday	9.5	6.0	4.5	6.0	-	-
- Sunday	-	-	5.5	6.0	8.5	6.0
Total Hours	58.0	17.5	62.5	18.0	70.0	21.0

* Eligible for diet allowance

(i) Calculation of Overtime and diet Allowance payable to the workers:

Worker	Overtime Allowance (₹)	Diet Allowance (₹)	Total (₹)
A	1,093.75 (₹ 62.50 × 17.5)	160.00 (₹80 × 2 days)	1,253.75
B	1,125.00 (₹ 62.50 × 18.0)	80.00 (₹80 × 1 day)	1,205.00
C	1,312.50 (₹ 62.50 × 21.0)	160.00 (₹80 × 2 days)	1,472.50
Total	3,531.25	400.00	3,931.25

(ii) Accounting Treatment of overtime and diet allowance:

(a) Worker A & C were involved in a specific job assigned to them:

Overtime and diet allowance of ₹ 2,726.25 payable to worker A & C shall be charged to the specific job and are treated as cost for the job.

Further, Overtime and diet allowance of ₹1,205 payable to Worker-B, will be charged to:

Either, as Cost of production as a part of labour if it is due to labour shortage.

Or, as Cost of production as a part of factory overhead, if it is irregular and to meet production requirement, which arises due to some uncontrollable developments.

Or, either to Responsibility centre in fault or Costing Profit & Loss A/c., if it is irregular and to meet production requirement, which arises due to some controllable developments.

(b) Overtime was due to under-estimation of sales demand provided by the sales department:

The total amount of overtime allowance and diet allowance of ₹ 3,931.25 shall be charged to Sales Department.

(c) Overtime was due to make up a shortfall in production due to sudden demand:

The total amount of overtime allowance and diet allowance of ₹ 3,931.25 shall be charged to Cost of production as factory overhead.

PROBLEM NO: 19

$$\text{Labour Turnover Rate (Replacement method)} = \frac{\text{No. of workers replaced}}{\text{Average No. of workers}}$$

Or, $\frac{8}{100} = \frac{36}{\text{Average No. of workers}}$

Or, Average No. of workers = 450

$$\text{Labour Turnover Rate (Separation method)} = \frac{\text{No. of workers separated}}{\text{Average No. of workers}}$$

Or, $\frac{6}{100} = \frac{\text{No. of workers separated}}{450}$

Or, No. of workers separated = 27

$$\text{Labour Turnover Rate (Flux Method)} = \frac{\text{No. of Separations} + \text{No. of accession (Joinings)}}{\text{Average No. of workers}}$$

or, $\frac{14}{100} = \frac{27 + \text{No. of accessions (Joinings)}}{450}$

or, 100 (27 + No. of Accessions) = 6,300

or, No. of Accessions = 36

(i) The No. of workers recruited and Joined = 36

(ii) The No. of workers left and discharged = 27

PROBLEM NO: 20

Output by experienced workers in 50,000 hours = $\frac{50,000}{10}$ = 5,000 units

∴ Output by new recruits = 60% of 5,000 = 3,000 units

Loss of output = 5,000 – 3,000 = 2,000 units

Total loss of output = Due to delay recruitment + Due to inexperience

= 10,000 + 2,000 = 12,000 units

Contribution per unit = 20% of ₹180 = ₹ 36

Total contribution lost = ₹36 × 12,000 units = ₹ 4,32,000

Cost of repairing defective units = 3,000 units × 0.2 × ₹ 25 = ₹ 15,000

Profit forgone due to labour turnover

	(₹)
Loss of Contribution	4,32,000
Cost of repairing defective units	15,000
Recruitment cost	1,56,340
Training cost	1,13,180
Settlement cost of workers leaving	1,83,480
Profit forgone in 2014-15	9,00,000

PROBLEM NO: 21

Standard output = (10,000 tonnes x 20 days) / 25 days = 8,000 tonnes

Actual output = 11,000 tonnes

Excess output = (11,000 tonnes - 8,000 tonnes) = 3,000 tonnes

% of excess output = 3,000 tonnes/8,000 tonnes = 37.5%

Group bonus = 3,000 x 10 = Rs.30,000/-

Statement showing bonus payable to each group (In Rs.)

Particulars	Direct labour (Rs.)	Inspection staff (Rs.)	Maintenance staff (Rs.)	Supervisor (Rs.)
a. Group Bonus 30,000 × (70%: 10%: 12%: 8%)	21,000	3,000	3,600	2,400
b. Bonus to direct labour (3,000 tonne x (17.5/37.5) x Rs.5	7,000	-	-	-
c. Penalty to IS staff (11,000 × 1% - 200 tonnes) × Rs. 20	-	(1,800)	-	-
d. Penalty to maintenance (40 hours x Rs.20)	-	-	(800)	-
Net bonus paid	28,000	1,200	2,800	2,400

PROBLEM NO: 22

Calculation of wages on the basis of time

A = 40 hours x Rs. 75 per hour= Rs.3,000/-

B = 60 hours x Rs. 80 per hour= Rs.4,800/-

C = 44 hours x Rs. 50 per hour= Rs.2,200/-

Rs.10,000/-

∴ Bonus amount = Actual payment – Time wages

= 15,000 - 10,000 = Rs.5,000/-

% of bonus = (5,000/10,000) x 100 = 50% on time wages

Statement showing the earnings per hour for each worker

Worker	Time basis wages (1) (Rs.)	Bonus (2) (Rs.)	Total (3)=(1)+(2) (Rs.)	Earnings per hour (Rs.)
A	3000	(3000 x 50%) 1500	4,500	(4500 / 40hrs) 112.5
B	4800	(4800 x 50%) 2400	7,200	(7200 / 60hrs) 120
C	2200	(2200 x 50%) 1100	3,300	(3300 / 44hrs) 75

THE END