

Single Stage Process Costing

$$C_1 := 210000$$

$$C_2 := 840000$$

$$C_3 := 90000$$

$$C_4 := 165000$$

$$C_5 := 195000$$

$$C := C_1 + C_2 + C_3 + C_4 + C_5$$

$$C = 1500000$$

$$x := 30000000$$

Summary single stage process costing

$$c_a := \frac{C}{x}$$

$$c_a = 0.05$$

Differentiated single stage process costing

$$c_1 := \frac{C_1}{x}$$

$$c_2 := \frac{C_2}{x}$$

$$c_3 := \frac{C_3}{x}$$

$$c_4 := \frac{C_4}{x}$$

$$c_5 := \frac{C_5}{x}$$

$$c_1 = 0.007$$

$$c_2 = 0.028$$

$$c_3 = 0.003$$

$$c_4 = 0.0055$$

$$c_5 = 0.0065$$

$$c_a := c_1 + c_2 + c_3 + c_4 + c_5$$

$$c_a = 0.05$$

Legend:

C = Total cost

x = Output

C₁ = Cost type 1

C₂ = Cost type 2

C₃ = Cost type 3

C₄ = Cost type 4

C₅ = Cost type 5

c_a = Total average cost per unit

c₁ = Average cost per unit of cost type 1

c₂ = Average cost per unit of cost type 2

c₃ = Average cost per unit of cost type 3

c₄ = Average cost per unit of cost type 4

c₅ = Average cost per unit of cost type 5