


*To analyze the profitability at a product level
after apportioning direct, indirect and fixed costs
(Manufacturing)*



	ABC Company													
	YTD Productwise Profitability Report Till Month Name = August 2008 Cost / Kg in INR, Amount in INR lacs													
	Product1	Product2-1718	Product2-2400	Product2-3600	Product2-5400	Product2-7200	Product2-TOTAL	Product3-3600	Product3-4800	Product3-7000	Product3-7200	Product3-Std	Product3-TOTAL	OVERALL TOTAL
Total Sales	1018.68	237.41	139.20	246.09	33.07	1.49	657.27	30.44	19.64	0.00	0.00	14.33	64.41	1740.35
Sales Quantity (in MT)	3790.49	942.11	623.94	1113.36	137.47	6.48	2823.34	135.15	85.38	0.00	0.00	57.63	278.16	6891.99
<i>Sales Price / Kg</i>	26.87	25.20	22.31	22.10	24.06	22.99	23.28	22.52	23.00	0.00	0.00	24.87	23.16	25.25
RM Cost	627.49	174.30	105.47	175.88	20.78	0.83	477.25	28.99	17.35	0.00	0.00	14.71	61.04	1165.78
RM / Sales (%)	61.60%	73.42%	75.77%	71.47%	62.84%	55.44%	72.61%	95.23%	88.34%	0.00%	0.00%	102.61%	94.77%	66.99%
<i>RM Cost / Kg</i>	16.55	18.50	16.90	15.80	15.12	12.75	16.90	21.45	20.32	0.00	0.00	25.52	21.94	16.91
Direct Var Cost (1)	25.45	3.77	1.97	4.12	0.15	0.06	10.07	0.23	0.18	0.00	0.00	0.07	0.48	36.00
<i>Direct Var Cost (1) / Kg</i>	0.67	0.40	0.32	0.37	0.11	0.86	0.36	0.17	0.21	0.00	0.00	0.13	0.17	0.52
Total Direct Cost	652.93	178.07	107.44	179.99	20.93	0.88	487.32	29.22	17.53	0.00	0.00	14.78	61.52	1201.77
<i>Total Direct Cost / Kg</i>	17.23	18.90	17.22	16.17	15.22	13.61	17.26	21.62	20.53	0.00	0.00	25.64	22.12	17.44
Contribution Value	365.74	59.34	31.76	66.10	12.15	0.61	169.95	1.23	2.11	0.00	0.00	-0.45	2.89	538.58
<i>Contribution / Kg</i>	9.65	6.30	5.09	5.94	8.83	9.38	6.02	0.91	2.47	0.00	0.00	-0.78	1.04	7.81
Direct Var Cost (2)	65.47	5.84	3.38	6.44	0.18	0.03	15.88	-0.05	0.03	0.00	0.00	0.03	0.01	81.36
<i>Direct Var Cost (2) / Kg</i>	1.73	0.62	0.54	0.58	0.13	0.52	0.56	-0.04	0.03	0.00	0.00	0.05	0.00	1.18
ARSP Contr Value	300.27	53.50	28.38	59.66	11.97	0.57	154.07	1.27	2.08	0.00	0.00	-0.47	2.88	457.22
<i>ARSP Contr Value / Kg</i>	7.92	5.68	4.55	5.36	8.70	8.86	5.46	0.94	2.43	0.00	0.00	-0.82	1.04	6.63
Other Variable Cost	16.97	1.95	1.27	2.16	0.06	0.01	5.43	0.19	0.18	0.00	0.00	0.13	0.50	22.90
<i>Other Variable Cost / Kg</i>	0.45	0.21	0.20	0.19	0.04	0.09	0.19	0.14	0.21	0.00	0.00	0.22	0.18	0.33
Fixed Cost	213.76	32.96	13.77	32.21	0.99	0.36	80.29	3.56	2.45	0.00	0.00	1.72	7.73	301.77
<i>Fixed Cost / Kg</i>	5.64	3.50	2.21	2.89	0.72	5.56	2.84	2.63	2.87	0.00	0.00	2.98	2.78	4.38
Net Profit / Loss	69.54	18.59	13.34	25.30	10.92	0.21	68.35	-2.47	-0.55	0.00	0.00	-2.32	-5.35	132.55
Net Profit / Loss (%)	6.83%	7.83%	9.58%	10.28%	33.02%	13.96%	10.40%	-8.13%	-2.81%	0.00%	0.00%	-16.20%	-8.30%	7.62%
Net Profit / Loss per Kg	1.83	1.97	2.14	2.27	7.94	3.21	2.42	-1.83	-0.65	0.00	0.00	-4.03	-1.92	1.92