

# Ebar charge

Cost direct d'abandon de 1000 ex.

$$\begin{array}{l} \text{M.P. } \frac{600 \times 970}{1500} = 388 \text{ F} \\ \text{Ch. direct hors M.P. } 60000 \text{ F} \end{array} \left. \vphantom{\begin{array}{l} \text{M.P. } \frac{600 \times 970}{1500} = 388 \text{ F} \\ \text{Ch. direct hors M.P. } 60000 \text{ F} \end{array}} \right\} 60388$$

Cost total d'abandon de 1000 ex.

$$\begin{aligned} \text{Cost direct } 60388 + \text{ch. ind computers } 6000 &= 66388 \text{ F} \\ &= 66,388 \text{ F/ex.} \end{aligned}$$

ch. ind. totale 300 000 F  $\longrightarrow$  10 000 U.O.

$$\text{ch ind. } \frac{300000}{10000} = 30 \text{ F}$$

$\downarrow$   
1. U.O.

ch. ind computers

$$200 \times 30 = 6000 \text{ F}$$

$\longleftarrow$   
200 h. machine  
 $\Rightarrow$  200 U.O.