

Finishing

Ch directus don't MOD

Cost direct finiten: $66\,388 + 40\,000 = 106\,388$

Ch ind
 $240\,000 \times 24\%$ → $48\,000$

Ch. ind
impatures

$12\,000$

Cost complet finiten: $106\,388 + 48\,000 = \underline{\underline{111\,188\ F}}$