



Assembly

- ☐ Welding
- ☐ Gluing
- ☐ Riveting
- ☐ Screwing
- ☐ Force fitting
- ☐ Batch or continuous



Finishing

- Honing and lapping
- Polishing, buffing, brushing, tumbling
- Surface cleaning and coating
- Painting
- Plating
- Metallizing and Chromating



Product Costing

- ❑ Direct Material
- ❑ Direct Labor
- ❑ Overhead
- ❑ Using a planning sheet
- ❑ Other costs???

Evaluating Cost and Breakeven

- Total cost = $FC + VC \times \# \text{ units}$
- Fixed costs: Machines, Jigs and Fixtures, Buildings
- Variables costs: labor, materials
- Compare 2 processes, see example on page 51-52