

NON-PRODUCT

SELLING /

- Salespersons
- Delivery costs
- Advertising

ADMINISTRATIVE /

- Executives
- Office building
- Income taxes

PRODUCT

DIRECT MATERIALS /

DIRECT LABOR /

MOH /

- Indirect Materials
- Indirect Labor
- Factory other
 - Utilities
 - Insurance on factory
 - Warehouse

UNIT RELATED

- Direct Materials
- Direct Labor
- Cost that vary w/number of units such as shipping

BATCH RELATED

- Setups
- Inspections
- Cost of getting direct materials in place for batch
- Salary of quality control inspectors

PRODUCT SUSTAINING

- Research and development
- Salary of designers

FACILITY SUSTAINING

- Salary of warehouse supervisor
- Salary of janitor
- Insurance on facilities
- Executives
- Office building and office supplies