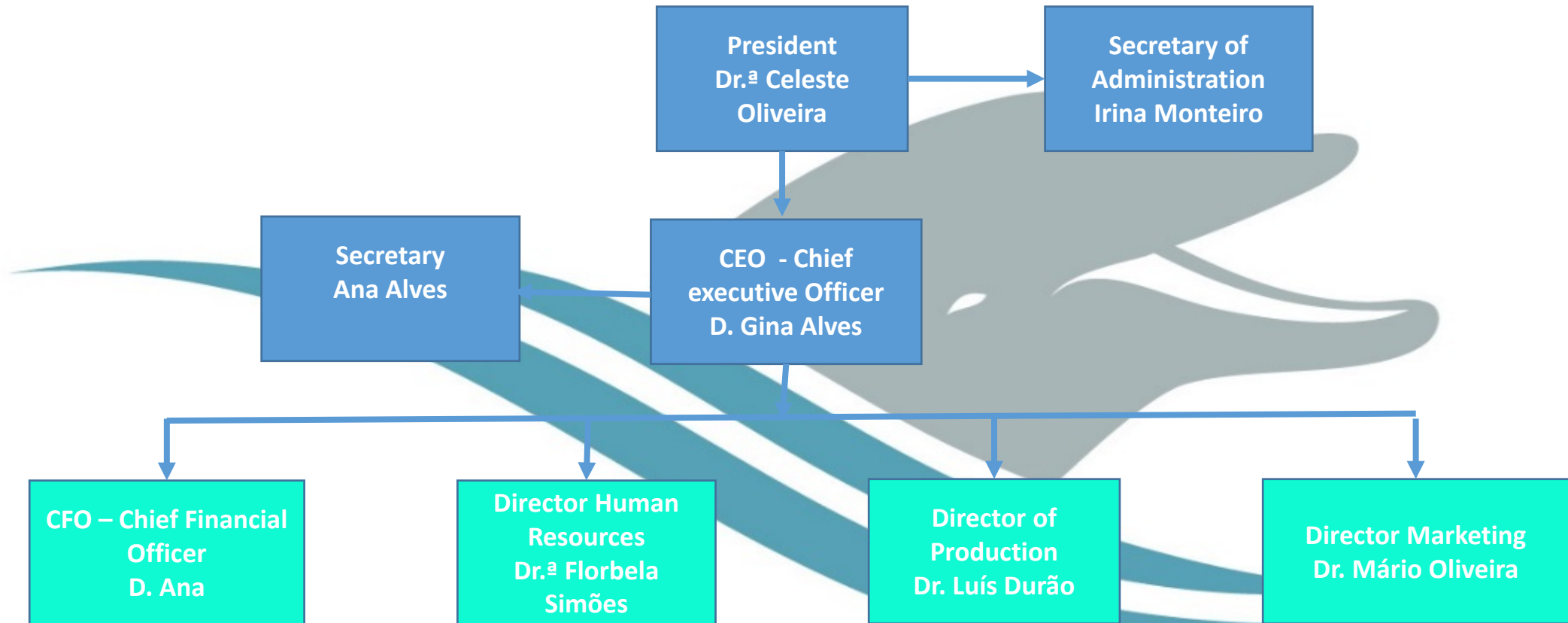


# **“ESPN Vasco’s Swifty, Ldt” (Sado Dolphins)**

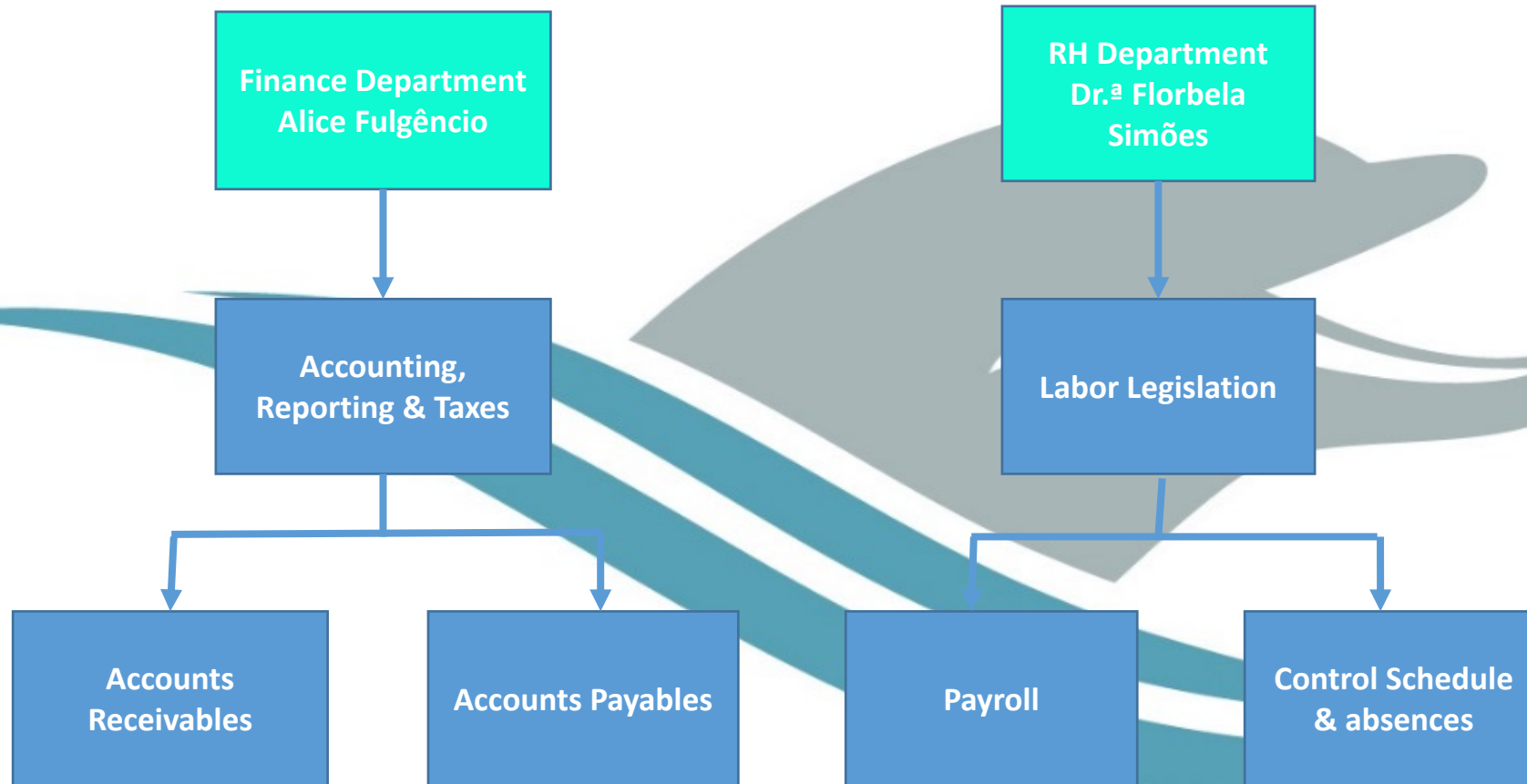


**Staff and Estimated Expenses  
Project Comenius-Personal Development and  
Future Careers 2012-2014**

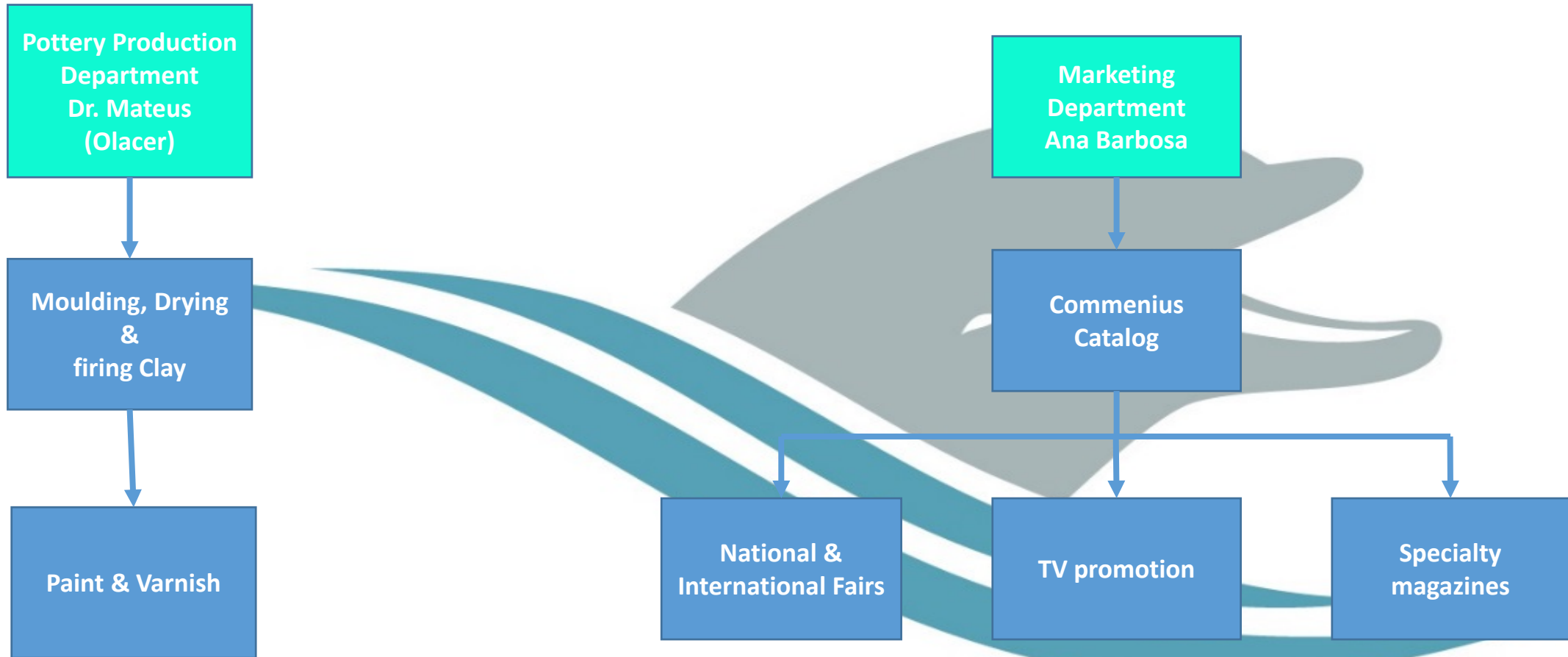
# “ESPN VASCO’S SWIFTY, LTD” – STAFF



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# “ESPN VASCO’S SWIFTY, LTD” – ESTIMATED EXPENSES

## Production costs for 1 item

### Energy

- firing Clay (6h)
- Drying (at 40° Celcius-5 or 6 days)
- Partial €0.005 per hour
- Total per item = €0.60

### Work force

- Moulding (5 minutes)
- Paint & Varnish (10 minutes)
- Partial €0.8 per hour
- Total per item = €0.20

### Materials

- Clay
- Wood
- Paint
- Varnish
- Total per item = €0.20

For production of 100 units batch/week = €1 per item = €100

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# “ESPN VASCO’S SWIFTY, LTD” – ESTIMATED EXPENSES

## Marketing costs for 1 item

### Comenius Catalog

- Charge by project

### Local & National Fairs

- Transport (€0.30)
- Publicity (€0.20)
  - Local Press
  - City Hall
  - ESPN Web

# “ESPN VASCO’S SWIFTY, LTD” – ESTIMATED EXPENSES

## Calculation of selling price

Per month

Materials:

Clay/Wood/Paints & Varnishes

80,00 €

Direct personnel expenses

80,00 €

Direct manufacturing expenses

240,00 €

Total of direct expenses

400,00 €

Indirect personnel expenses

External supplies and services

Total of indirect expenses

- €

Total direct and indirect costs

400,00 €

Unit cost price

1,00 €

Transport expenses

120,00 €

Marketing expenses

80,00 €

Total

600,00 €

Estimated units produced

400

Expected profit margin

100%

**Unit selling price**

**3,00 €**

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# Base for final Product



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