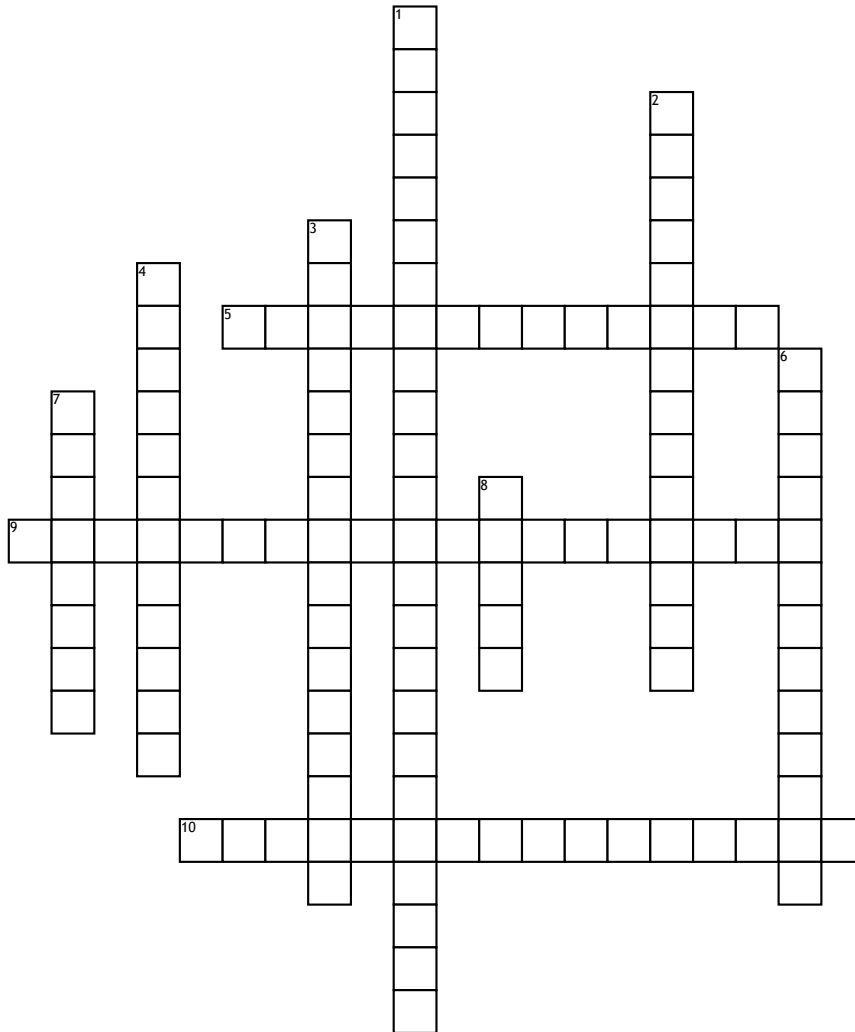


# Manufacturing



## Across

5. Products that have not been completely turned into finished goods and are still in the manufacturing process.

9. Those costs issued to the factory and have been used to manufacture finished goods.

10. All other costs involved in manufacturing process which increase the cost of producing the product.

## Down

1. Materials that have not yet been used but are still available to be used.

2. Total fixed costs / (selling price per unit - variable cost per unit)

3. Wages and salaries of those employees physically making the product or operating the machines making the product.

4. Materials left over that have not yet been issued to the factory but are stored safely in the warehouse for future use.

6. Products that are completely finished and ready for sale.

7. Type of cost which increases when production increases.

8. Costs that do not change according to the number made.

## Word Bank

Factory Indirect Materials

Direct Labor Costs

Finished Goods

Break-even point

Raw Materials

Fixed

Direct Material Costs.

Work-in-process

Factory Overheads

Variable