

Manufacturing Costs
(Also called Product Costs
or Inventoriable Costs)


```
graph TD; A["Manufacturing Costs  
(Also called Product Costs  
or Inventoriable Costs)"] --> B["Direct Materials  
Materials that can be  
conveniently traced to a  
product (such as wood in  
a table)."]; A --> C["Direct Labor  
Labor cost that can be physically  
and conveniently traced to a  
product (such as assembly-line  
workers in a plant). Direct labor  
is sometimes called touch labor."]; A --> D["Manufacturing Overhead  
All costs of manufacturing a  
product other than direct  
materials and direct labor (such  
as indirect materials, indirect  
labor, factory utilities, and  
depreciation of factory buildings  
and equipment)."]; B --> E["Prime Cost"]; C --> E; C --> F["Conversion Cost"]; D --> F;
```

Direct Materials

Materials that can be conveniently traced to a product (such as wood in a table).

Direct Labor

Labor cost that can be physically and conveniently traced to a product (such as assembly-line workers in a plant). Direct labor is sometimes called *touch labor*.

Manufacturing Overhead

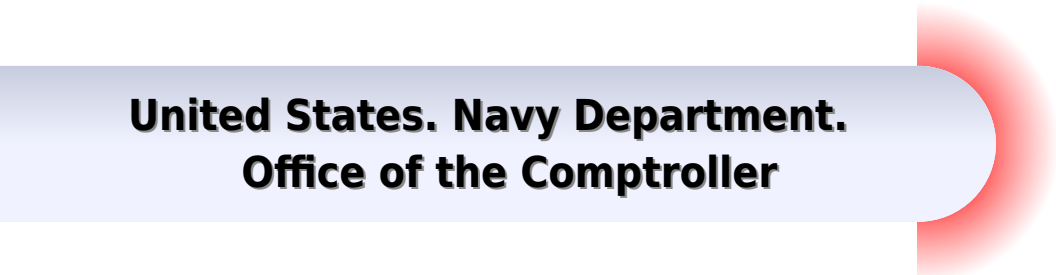
All costs of manufacturing a product other than direct materials and direct labor (such as indirect materials, indirect labor, factory utilities, and depreciation of factory buildings and equipment).

Prime Cost

Conversion Cost

How Much Does It Cost To Do A Manual Conversion

**United States. Navy Department.
Office of the Comptroller**



How Much Does It Cost To Do A Manual Conversion:

Whispering the Strategies of Language: An Mental Journey through **How Much Does It Cost To Do A Manual Conversion**

In a digitally-driven world where displays reign great and quick connection drowns out the subtleties of language, the profound techniques and emotional nuances hidden within words frequently move unheard. Yet, set within the pages of **How Much Does It Cost To Do A Manual Conversion** a captivating fictional value blinking with natural emotions, lies an exceptional journey waiting to be undertaken. Published by a talented wordsmith, this charming opus encourages readers on an introspective trip, softly unraveling the veiled truths and profound affect resonating within ab muscles material of every word. Within the psychological depths of the touching evaluation, we shall embark upon a sincere exploration of the book is core subjects, dissect their fascinating publishing type, and succumb to the effective resonance it evokes serious within the recesses of readers hearts.

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