Depreciation

Interest

Owning Costs

Insurance

Chainsaws

Change to Workday

Rate

Fuel

Machine costs

Oil

Personnel Transport

Total Costs

R + M

Running Costs

per Workday

Tyres

Rigging

Add Profit

Labour

Change to Workday

Rate

Divide by Production

Operating Supplies

(tonnes) per Workday

Overheads

Gives Job Rate

($/t)

**FIGURE 1.1 THE COMPONENTS OF JOB COSTING**