

# Incremental Analysis-Make or Buy

At first glance, it appears that management should buy the switches for \$8 instead of make for \$9. However, a review of operations indicates that if the switches are purchased all of Baron's variable costs but only \$10,000 of its fixed manufacturing costs will be eliminated. **Thus, \$50,000 of fixed costs will remain.** The incremental costs are shown below:

	<u>Make</u>	<u>Buy</u>	<u>Net Income Increase (Decrease)</u>
Direct materials	\$50,000	\$ -0-	\$50,000
Direct labor	75,000	-0-	75,000
Variable manufacturing costs	40,000	-0-	40,000
Fixed manufacturing costs	60,000	50,000	10,000
Purchase price (25,000x \$8)	<u>-0-</u>	<u>200,000</u>	<u>(200,000)</u>
Total annual cost	\$225,000	\$250,000	\$ <u>(25,000)</u>

**DECISION:** This analysis shows that Baron Co. will incur \$25,000 of additional cost by buying the switches. Therefore, Baron will continue to make the switches.

# Chapter 9 Incremental Analysis And Decision Making Costs

**JE Gale**



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