CONSUMER MATHEMATICS 6 SERVICE OCCUPATIONS

CONTENTS

I.		
	Cash Transactions Involving	Change 2
	Sales Tax	
	Interest Charges	
	Discounts and Markups	
II.	DATA INTERPRETATION	
	Tabular Data Interpretation .	
	Line-Graph Analysis	18
	Bar-Graph Analysis	20
	Facility Capacity Estimation	
III.	SERVICE OCCUPATIONS	
	Automotive Services	31
	Food Services	
	Personal Health Services	38
	Prices for Services Rendered	l

2018 Printing

The material in this book is the product of the Lord's blessing and many individuals working together on the teams, both at Alpha Omega Publications and Christian Light Publications.

Original material copyright ©1978 by Alpha Omega Publications All rights reserved. Revised by permission.

CLP Revision copyright ©1980

Christian Light Publications, Inc.

Harrisonburg, Virginia 22802 Tel. 1-540-434-0768 Printed in USA

- 3.16 No. of customers = 160
 Meat served = chicken
 How many pounds of chicken required?
- 3.17 No. of diners = 240
 Meat served = meat with little bone
 Amount of meat required?
- 3.18 Meat to be served = fish fillet
 Amount of fish in stock = 86 lb.
 How many customers can be served fish?
 (3.5 persons per pound)

PERSONAL HEALTH SERVICES

This section explains how to determine the recommended protein intake for an average adult and how to determine the amount of calories used per mile of jogging.

PROCEDURE

To determine the recommended minimum protein intake in grams for the average adult: multiply the weight in pounds of the individual by 0.45. Now you have the individual's weight in kilograms. For each kilogram of weight, the intake should be 1 gram of protein.

Model 1: The weight of an adult woman is 125 lb. How much protein should she intake?

Converted weight =
$$125 \times 0.45 = 56.25 \text{ kg}$$

Amount of protein = $56.25 \times 1 = 56.25 \text{ g}$

Model 2: If a man intakes 65 g of protein daily, his recommended intake, how much does he weigh in pounds?

65 g protein = 65 kg of weight
Weight in pounds =
$$\frac{65}{0.45}$$
 = 144 lb.

An important energy unit is the calorie. A calorie is the unit used to express the heatproducing, or energy-producing, value of food. Too many calories, of course, add extra fat to your body. You can watch your calorie intake when you eat and you can burn off excess calories through vigorous exercise. Jogging is a very popular method of exercising. As a rule of thumb, you may go by the following procedure to determine calorie loss from running.

PROCEDURE

The amount of calories used per mile of jogging is determined by an individual's weight and speed of running. If a person runs the mile in six minutes, his calorie-use factor is approximately 3/3 of his weight. If he runs the mile in eight minutes, his calorie-use factor is 65% of his weight. If he runs the mile in ten minutes, his calorie-use factor is 62% of his weight. Note: Weight is left in pounds for calorie problems.

Model 1: A man weighs 180 lb. He jogs a mile in 10 minutes. How many calories has he used

Formula: Calories used = weight x use factor for 10-

min.-mile $= 180 \times 0.62 = 112$

Model 2: A woman weighs 130 lb. She wishes to burn off 85 calories. Approximately how fast

must she run a mile to do so?

Calorie use factor = $\frac{85}{130}$ = 65%

The 65% calorie use factor is associated with the 8-minute mile, so she must run the mile in eight minutes.

- Perform the following calculations based on the personal appearance section.
- 3.19 Person = adult male Weight = 165 lb.How much protein should he intake?

- Weight = 112 lb.
 How much protein should she consume?

 3.21 Person = adult male
 Amount of protein ingested = 69.75 g
 How much does he weigh?

 3.22 Weight of male = 174 lb.
 Jogging speed = 1 mile in 6 minutes
 How many calories used?
- 3.23 Weight of female = 135 lb.

 Jogging speed = 1 mile in 10 minutes

 How many calories used? Multiply the weight
 by the use factor.

Person = adult female

3.20

3.24 Calories burned off = 90
Weight of male = 139 lb.
Jogging speed? Divide the calories
burned by the weight, then determine
the corresponding speed.

PRICES FOR SERVICES RENDERED

One important aspect of working in the service occupations is determining a fair price for your services. Typically, such a price is made up of your direct labor cost, usually figured at an hourly rate; and the overhead rate, usually a percentage of the labor cost. The labor cost as an hourly rate must include labor costs such as pension, social security, insurance, and payroll taxes. The overhead rate pays for such things as rent, utilities, administrative costs, and equipment use and depreciation.

This section will not include how to determine overhead rates because they vary from business to business and from place to place. They must be added to the cost of labor to determine the total price for the services rendered.

PROCEDURE

To calculate the price for any job performed, multiply the hourly labor rate of the employee(s) involved by the number of hours worked and add overhead cost (usually expressed as a percent of the total labor cost); then add the cost of parts. Total job cost = hourly labor rate (no. hours worked) + overhead cost + cost of parts (or goods).

and hourly labor rate = total job cost - (overhead cost + cost of parts)
no. hours worked

and overhead costs = overhead rate (hourly labor rate)(no. hours worked)

Model 1: You must give an estimate to service an automobile. The hourly rate for labor is \$7.50. You estimate the job will take $2\frac{1}{2}$ hours. The overhead rate at your shop is 85%. You also figure that parts to be used total \$25.50 retail. How much is the job estimate?

Labor costs = $\$7.50 \times 2\frac{1}{2} = \18.75 Overhead costs = $\$18.75 \times 0.85 = \15.94 Cost of parts = \$25.50Estimate of total cost = \$18.75 + 15.94 + 25.50= \$60.19

A trained income tax preparer earns \$5.50 per hour. His overhead rate is 75%. If it takes 2 hours to complete the interview and the necessary paperwork, how much should the client pay? No charge is made for supplies used.

Cost of labor = $$5.50 \times 2 = 11.00 Cost of overhead = $$11.00 \times 0.75 = 8.25 Total charge = \$11.00 + 8.25 = \$19.25

Model 3: Your engine mechanics earn \$15.00 per hour. Your light-duty servicemen earn \$6.50 per hour. Assume a customer wants his engine tuned and oiled. Also he wants his auto greased. If the job takes 1½ hours of a mechanic's time, 1½ hours of a serviceman's time, and the overhead rate is 100%, what are the total labor plus overhead charges?

Cost of mechanic's labor = \$15.00 x $1\frac{1}{2}$ = \$22.50 Cost of serviceman's labor = \$6.50 x $1\frac{1}{2}$ = \$9.75 Total labor charges = \$22.50 + 9.75 = \$32.25 Cost of overhead = \$32.25 x 1.00 = \$32.25 Total charges = \$32.25 + 32.25 = \$64.50

- Work the following pricing problems for services rendered.
- 3.25 Labor rate = \$8.50 per hour Labor time = 44 hours Overhead rate = 85% Retail price for parts = \$17.75 Total job cost ?

- 3.26 Labor rate = \$7.00 per hour Labor time = 15 hours Overhead rate = 110% Retail price of parts = \$38.75 Total job cost?
- 3.27 Labor rate = \$8.00 per hour Labor time = 6 hours Retail price of parts = \$0 Total job cost = \$86.00 Overhead rate?

 (\$86.00 labor cost \times 100)
- 3.28 Hourly rate, worker A = \$15.00 Hourly rate, worker B = \$8.00 Hourly rate, worker C = \$5.25 Labor time, worker $A = 2\frac{1}{2}$ hours Labor time, worker B = 1 hour Labor time, worker $C = \frac{3}{4}$ hour Overhead rate = 75% Retail price of parts = \$125.50 Total cost of job?
- 3.29 Labor time = $4\frac{1}{2}$ hours Overhead rate = 95% Retail price of parts = \$134.75 Total cost of job = \$241.98 What is hourly rate for labor? ($\frac{\text{total cost - parts cost}}{1.95 \times 4.5}$ = hourly rate)



Before you take this last Self Test, you may want to do one or more of these self checks.

- 1. ____ Read the objectives. Determine if you can do them.
- 2. Restudy the material related to any objectives that you cannot do.
- 3. ____ Use the SQ3R study procedure to review the material:
 - a. Scan the sections,
 - Question yourself again (review the questions you wrote initially),
 - c. Read to answer your questions,
 - d. Recite the answers to yourself, and
 - e. Review areas you didn't understand.
- 4. ____ Review all activities, and Self Tests, writing a correct answer for each wrong answer.