

Manufacturing cost	Traditional manufacturing	JIT manufacturing
Direct labour	Direct	Direct
Direct material	Direct	Direct
Materials handling	Indirect	Direct
Repairs and maintainance	Indirect	Direct
Energy	Indirect	Direct
Operating supplies	Indirect	Direct
Supervision	Indirect	Direct
Insurance and taxes	Indirect	Indirect
Building depreciation	Indirect	Indirect
Equipment depreciation	Indirect	Direct
Custodial services	Indirect	Indirect
Cafeteria services	Indirect	Indirect