



**LAMAR SOFTWARE, INC.**  
**SPECIALISTS IN MANUFACTURING AND DISTRIBUTION**

### **Tools / Machine Definitions**

The system will assume that tools are portable and can be available in quantities greater than one but the system will assume that machines are assigned to specific work centers and are unique items (with a quantity of one).

In defining routings, the user will have the edibility to indicate the tools and / or machines required at a given operation, and the shop floor system will permit time to be charged to tools or machines and these charges will be carried into the job costing system.

As the standard costing system includes machine charges, and each tool or machine is assigned an hourly cost, any tool or machine charges in the shop floor system will result in a comparison between the standard tool / machine costs at the operation and the actual cost per hour of the tool or machine, possibly resulting in a rate variance.