

EiPVF	0	CIPA (190 ton)
		$190 \times (1.200\text{€} + 550\text{€}) = 332.500\text{€}$
Custos Mês		
MP	240.000 €	
GC	107.250 €	EfPVF (10 ton)
	347.250 €	100% MP
		50% GC
		$10 \text{ ton} \times (1.200\text{€} \times 100\% + 550\text{€} \times 50\%) = 14.750\text{€}$

C.A.

Ueq = Prod. Acabada x (EfPVF x % acab.)

MP = 190 ton x (10 ton x 100%) = 200 ton → Cueq MP= 240.000€/200 = 1.200€

GC = 190 ton x (10 ton x 50%) = 195 ton → Cueq GC= 107.250€/195 = 550€