

## Practice Questions and Answers Inventory Management: EOQ Model

**Question 1.** Cat Lovers Inc. (CLI) is the distributor of a very popular blend of cat food that sells for \$1.25 per can. CLI experiences demand of 500 cans per week on average. They order the cans of cat food from the Nutritious & Delicious Co. (N&D). N&D sells cans to CLI at \$0.50 per can and charges a flat fee of \$7 per order for shipping and handling. CLI uses the economic order quantity as their fixed order size. Assume that the opportunity cost of capital and all other inventory cost is 15 percent annually and that there are 50 weeks in a year.

- How many cans of cat food should CLI order at a time?
- What is CLI's total order cost for one year?
- What is CLI's total holding cost for one year?
- What is CLI's weekly inventory turns?

### ANSWER:

(a) Holding costs are  $\$0.50 \times 15\% = 0.075$  per can per year. Note that each can is purchased for \$0.50, so that is the value tied up in inventory and therefore determines the holding cost.

Annual demand = 500/week  $\times$  50 weeks = 25000/year

The EOQ is then  $\sqrt{\frac{2 \times 7 + 25000}{0.075}} = 2160$  cans

(b) The ordering cost is \$7 per order. The number of orders in one year is 25000/EOQ. Thus, order cost =  $(7 \times 25000)/EOQ = \$815$ /year

(c) The average inventory level is EOQ/2. Inventory costs per year  $0.5 \times EOQ \times 0.075 = \$81$ .

(d) Inventory turns = Flow rate / Inventory

Flow Rate = 500 cans per week

Inventory =  $0.5 \times EOQ$

Thus, Inventory Turns =  $R / (0.5 \times EOQ) = 0.462$  turns per week = 23.14 turns per year

**Question 2.** A beer distributor finds that it sells on average 100 cases a week of regular 12-oz. Budweiser. For this problem assume that demand occurs at a constant rate over a 50-week year. The distributor currently purchases beer every two weeks at a cost of \$8 per case. The inventory-related holding cost (capital, insurance, etc.) for the distributor equals 25 percent of the dollar value of inventory per year. Each order placed with the supplier costs the distributor \$10. This cost includes labor, forms, postage, and so forth.

# Objective Questions And Answers Of Inventory Management

**L Towne**



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## **Table of Contents Objective Questions And Answers Of Inventory Management**

1. Understanding the eBook Objective Questions And Answers Of Inventory Management
  - The Rise of Digital Reading Objective Questions And Answers Of Inventory Management
  - Advantages of eBooks Over Traditional Books
2. Identifying Objective Questions And Answers Of Inventory Management
  - Exploring Different Genres
  - Considering Fiction vs. Non-Fiction
  - Determining Your Reading Goals
3. Choosing the Right eBook Platform
  - Popular eBook Platforms
  - Features to Look for in an Objective Questions And Answers Of Inventory Management
  - User-Friendly Interface
4. Exploring eBook Recommendations from Objective Questions And Answers Of Inventory Management
  - Personalized Recommendations
  - Objective Questions And Answers Of Inventory Management User Reviews and Ratings
  - Objective Questions And Answers Of Inventory Management and Bestseller Lists
5. Accessing Objective Questions And Answers Of Inventory Management Free and Paid eBooks
  - Objective Questions And Answers Of Inventory Management Public Domain eBooks
  - Objective Questions And Answers Of Inventory Management eBook Subscription Services

- Objective Questions And Answers Of Inventory Management Budget-Friendly Options
- 6. Navigating Objective Questions And Answers Of Inventory Management eBook Formats
  - ePub, PDF, MOBI, and More
  - Objective Questions And Answers Of Inventory Management Compatibility with Devices
  - Objective Questions And Answers Of Inventory Management Enhanced eBook Features
- 7. Enhancing Your Reading Experience
  - Adjustable Fonts and Text Sizes of Objective Questions And Answers Of Inventory Management
  - Highlighting and Note-Taking Objective Questions And Answers Of Inventory Management
  - Interactive Elements Objective Questions And Answers Of Inventory Management
- 8. Staying Engaged with Objective Questions And Answers Of Inventory Management
  - Joining Online Reading Communities
  - Participating in Virtual Book Clubs
  - Following Authors and Publishers Objective Questions And Answers Of Inventory Management
- 9. Balancing eBooks and Physical Books Objective Questions And Answers Of Inventory Management
  - Benefits of a Digital Library
  - Creating a Diverse Reading Collection Objective Questions And Answers Of Inventory Management
- 10. Overcoming Reading Challenges
  - Dealing with Digital Eye Strain
  - Minimizing Distractions
  - Managing Screen Time
- 11. Cultivating a Reading Routine Objective Questions And Answers Of Inventory Management
  - Setting Reading Goals Objective Questions And Answers Of Inventory Management
  - Carving Out Dedicated Reading Time
- 12. Sourcing Reliable Information of Objective Questions And Answers Of Inventory Management
  - Fact-Checking eBook Content of Objective Questions And Answers Of Inventory Management
  - Distinguishing Credible Sources
- 13. Promoting Lifelong Learning
  - Utilizing eBooks for Skill Development
  - Exploring Educational eBooks
- 14. Embracing eBook Trends

- Integration of Multimedia Elements
- Interactive and Gamified eBooks

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