

## 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.

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