

## 25. Costos y gastos por naturaleza

| Concepto                      | 2014                 |                              |                          |                          |
|-------------------------------|----------------------|------------------------------|--------------------------|--------------------------|
|                               | Costo de ventas      | Gastos de venta y desarrollo | Gastos de administración | Total de costos y gastos |
| Sueldos y salarios            | \$ 3,417,760         | \$ 3,408,517                 | \$ 1,632,628             | \$ 8,458,905             |
| Beneficio a empleados         | 300,202              | 1,518,173                    | 295,368                  | 2,113,743                |
| Materia prima                 | 18,503,326           | -                            | -                        | 18,503,326               |
| Gastos de fabricación         | 3,588,470            | -                            | -                        | 3,588,470                |
| Producto terminado            | 32,247,945           | -                            | -                        | 32,247,945               |
| Depreciación y amortización   | 946,819              | 769,996                      | 25,375                   | 1,742,190                |
| Publicidad                    | -                    | 397,864                      | -                        | 397,864                  |
| Seguros                       | 64,050               | 81,438                       | 66,523                   | 212,011                  |
| Fletes                        | -                    | 290,190                      | -                        | 290,190                  |
| Honorarios                    | 1,411                | 28,139                       | 174,232                  | 203,782                  |
| Mantenimiento                 | 13,479               | 411,520                      | 65,781                   | 490,780                  |
| Gastos de planta              | -                    | 17,657                       | 312,009                  | 329,666                  |
| Vigilancia                    | 14,891               | 75,450                       | 44,445                   | 134,786                  |
| Arrendamiento                 | -                    | 1,138,612                    | 88,560                   | 1,227,172                |
| Teléfono                      | -                    | 63,199                       | 67,310                   | 130,509                  |
| Luz                           | 4,835                | 636,020                      | 7,140                    | 647,995                  |
| Cargos por tarjeta de crédito | -                    | 179,171                      | -                        | 179,171                  |
| Otros                         | 78,537               | 1,518,215                    | 884,496                  | 2,481,248                |
| <b>Total</b>                  | <b>\$ 59,181,725</b> | <b>\$ 10,534,161</b>         | <b>\$ 3,663,867</b>      | <b>\$ 73,379,753</b>     |

| Concepto                      | 2013                 |                              |                          |                          |
|-------------------------------|----------------------|------------------------------|--------------------------|--------------------------|
|                               | Costo de ventas      | Gastos de venta y desarrollo | Gastos de administración | Total de costos y gastos |
| Sueldos y salarios            | \$ 3,482,803         | \$ 3,276,618                 | \$ 1,418,189             | \$ 8,177,610             |
| Beneficio a empleados         | 352,865              | 1,435,505                    | 290,149                  | 2,078,519                |
| Materia prima                 | 20,368,606           | -                            | -                        | 20,368,606               |
| Gastos de fabricación         | 4,650,195            | -                            | -                        | 4,650,195                |
| Producto terminado            | 32,987,626           | -                            | -                        | 32,987,626               |
| Depreciación y amortización   | 941,911              | 660,200                      | 30,071                   | 1,632,182                |
| Publicidad                    | -                    | 374,394                      | -                        | 374,394                  |
| Seguros                       | 82,034               | 78,373                       | 59,827                   | 220,234                  |
| Fletes                        | -                    | 266,734                      | -                        | 266,734                  |
| Honorarios                    | 3,262                | 26,022                       | 74,238                   | 103,522                  |
| Mantenimiento                 | 11,170               | 306,780                      | 67,115                   | 385,065                  |
| Gastos de planta              | -                    | 19,990                       | 276,503                  | 296,493                  |
| Vigilancia                    | 14,314               | 99,320                       | 41,621                   | 155,255                  |
| Arrendamiento                 | -                    | 1,090,596                    | 88,391                   | 1,178,987                |
| Teléfono                      | -                    | 49,927                       | 57,084                   | 107,011                  |
| Luz                           | 4,599                | 625,805                      | 7,415                    | 637,819                  |
| Cargos por tarjeta de crédito | -                    | 205,037                      | -                        | 205,037                  |
| Otros                         | 65,524               | 1,534,941                    | 895,373                  | 2,495,838                |
| <b>Total</b>                  | <b>\$ 62,964,909</b> | <b>\$ 10,050,242</b>         | <b>\$ 3,305,976</b>      | <b>\$ 76,321,127</b>     |