

25. Cost and expenses by nature

Concept	2014			
	Cost of sales	Sales and development	Administrative	Total
Wages and salaries	\$ 3,417,760	\$ 3,408,517	\$ 1,632,628	\$ 8,458,905
Employee benefits	300,202	1,518,173	295,368	2,113,743
Raw materials	18,503,326	–	–	18,503,326
Manufacturing expenses	3,588,470	–	–	3,588,470
Finished products	32,247,945	–	–	32,247,945
Depreciation and amortization	946,819	769,996	25,375	1,742,190
Advertising	–	397,864	–	397,864
Insurance	64,050	81,438	66,523	212,011
Freight	–	290,190	–	290,190
Fees	1,411	28,139	174,232	203,782
Maintenance	13,479	411,520	65,781	490,780
Plant costs	–	17,657	312,009	329,666
Security services	14,891	75,450	44,445	134,786
Lease	–	1,138,612	88,560	1,227,172
Telephone	–	63,199	67,310	130,509
Electricity	4,835	636,020	7,140	647,995
Credit card fees	–	179,171	–	179,171
Other	78,537	1,518,215	884,496	2,481,248
Total	\$ 59,181,725	\$ 10,534,161	\$ 3,663,867	\$ 73,379,753

Concept	2013			
	Cost of sales	Sales and development	Administrative	Total
Wages and salaries	\$ 3,482,803	\$ 3,276,618	\$ 1,418,189	\$ 8,177,610
Employee benefits	352,865	1,435,505	290,149	2,078,519
Raw materials	20,368,606	–	–	20,368,606
Manufacturing expenses	4,650,195	–	–	4,650,195
Finished products	32,987,626	–	–	32,987,626
Depreciation and amortization	941,911	660,200	30,071	1,632,182
Advertising	–	374,394	–	374,394
Insurance	82,034	78,373	59,827	220,234
Freight	–	266,734	–	266,734
Fees	3,262	26,022	74,238	103,522
Maintenance	11,170	306,780	67,115	385,065
Plant costs	–	19,990	276,503	296,493
Security services	14,314	99,320	41,621	155,255
Lease	–	1,090,596	88,391	1,178,987
Telephone	–	49,927	57,084	107,011
Electricity	4,599	625,805	7,415	637,819
Credit card fees	–	205,037	–	205,037
Other	65,524	1,534,941	895,373	2,495,838
Total	\$ 62,964,909	\$ 10,050,242	\$ 3,305,976	\$ 76,321,127