

4.2. Fire Account

on the furniture with the wood and wood products, there is a difference between the amount used for the construction of furniture. This fire is called. In other words, a job to do, is called waste material on the difference between the work expended during the production of the materials. fire should not be ignored in the calculations.

Fire is an important factor to keep in mind when making cost calculation. miscalculation of the Fire affects the cost of the work. It is very important, especially in timber use. Fire calculation is not material while on the job, all supplies must be calculated spent for construction of the business.

Semi-finished products (semi-finished product) compared to the rate of waste in the timber means. If part of the layered material before the cut is made by drawing a sketch plan wastage rate decreases even more. If Eğmeçl work is done randomly without cutting template's bound to be more fire.

There are several reasons that the fire occurred. Some of them are not released during production and some in account when compelling reasons are undesirable and cause losses forming. These briefly are as follows:

waste arising from Compulsory reasons:

- a) cutting and gouging of the residues of the machine: Parts are subjected to cutting and slitting operations before processing a certain extent. some shrinkage occurs will be thrown chips formed during cutting and grating operation.
- b) Material wastage caused by the defect and disease: snagged, it is not suitable for making furniture portions of diseased or defective timber cracks. These parts are discarded together and subtracting the fire occurs.
- c) Design wastage arising from: the straight lines of furniture designed less wastage rate, while the rate is more than eğmeçl fire.
- d) Material wastage arising from measurement: Material Measurements in failure to work Measure increasing from the edges and unavailable for other tasks no longer occur.
- e) cracks occurring in the timber sizes: changes in humidity and temperature occur depending on the timber and the cracks occur as a result of this change affects the amount of waste.

fire due to reasons:

- a) **losses arising from design errors:** are projecting losses arising from incorrect (wrong wrong measurements such as drawing and writing.).
- b) **fire arising from measurement errors:** While measure in place before project planning and production of the errors made during sized workpieces. It is difficult to compensate for this error.

c) **fire resulting from workmanship:** The employee inattentiveness during manufacture, abstraction, errors are due to inexperience and ignorance.

D) **losses arising from machine error:** Accidents occurring during the study of the loss function with the machinery and parts impaired in these accidents are undesirable wastage.

to) **Subsequent losses arising from changes:** Design made, caused by fire are changes made to measure or in the form of a decision taken subsequently, ongoing production.

f) **production wastage due to the shape:** wastage rates in enterprises engaged in business on their wastage in series production order for work places are different. Series production enterprises engaged in waste rate is low. wastage rate in the company is engaged in the business work more. also the work done in educational institutions is more wastage rate. This waste material are undesirable wastage.