

TABLE 1

P.O. Line	Qty	Description	Direct Material	Direct Labor			50.0% Mfg Ovhd	Subtotal	70.0% G&A	Subtotal	10.0% Profit	UNIT PRICE	EXT. PRICE
				Hours	Rate	Cost							
<b>FOR ALL NON-RECURRING ITEMS:</b>													
900-01	1	Non-Recurring Engineering	\$920.00	55	\$13.00	\$715.00	\$357.50	\$1,992.50	\$1,394.75	\$3,387.25	\$338.73	\$3,725.98	\$3,725.98
901-01	1	Special Tools	\$675.00	110	\$13.00	\$1,430.00	\$715.00	\$2,820.00	\$1,974.00	\$4,794.00	\$479.40	\$5,273.40	\$5,273.40
902-01	1	Special Test Equipment	\$2,500.00	160	\$13.00	\$2,080.00	\$1,040.00	\$5,620.00	\$3,934.00	\$9,554.00	\$955.40	\$10,509.40	\$10,509.40
903-01	1	SDRL E7		13	\$13.00	\$169.00	\$84.50	\$253.50	\$177.45	\$430.95	\$43.10	\$474.05	\$474.05
904-01	1	SDRL L1		25	\$13.00	\$325.00	\$162.50	\$487.50	\$341.25	\$828.75	\$82.88	\$911.63	\$911.63
<b>SUBTOTAL FOR NON-RECURRING</b>			\$4,095.00	363		\$4,719.00	\$2,359.50	\$11,173.50	\$7,821.45	\$18,994.95	\$1,899.50		\$20,894.45
<b>FOR ALL RECURRING ITEMS:</b>													
1-01	1	4" Valve	\$3,400.00	450	\$13.00	\$5,850.00	\$2,925.00	\$12,175.00	\$8,522.50	\$20,697.50	\$2,069.75	\$22,767.25	\$22,767.25
2-01	2	2" Valve	\$1,100.00	275	\$13.00	\$3,575.00	\$1,787.50	\$6,462.50	\$4,523.75	\$10,986.25	\$1,098.63	\$12,084.88	\$24,169.76
3-01	4	3" Valve	\$1,200.00	150	\$13.00	\$1,950.00	\$975.00	\$4,125.00	\$2,887.50	\$7,012.50	\$701.25	\$7,713.75	\$30,855.00
4-01	4	Gage	\$65.00	40	\$13.00	\$520.00	\$260.00	\$845.00	\$591.50	\$1,436.50	\$143.65	\$1,580.15	\$6,320.60
5-01	2	1" Pilot Valve	\$240.00	100	\$13.00	\$1,300.00	\$650.00	\$2,190.00	\$1,533.00	\$3,723.00	\$372.30	\$4,095.30	\$8,190.60
6-01	1	SDRL E50	\$0.00	2	\$13.00	\$26.00	\$13.00	\$39.00	\$27.30	\$66.30	\$6.63	\$72.93	\$72.93
<b>SUBTOTAL FOR ALL RECURRING</b>			\$6,005.00	1017		\$13,221.00	\$6,610.50	\$25,836.50	\$18,085.55	\$43,922.05	\$4,392.21		\$92,376.14

Grand Total	\$113,270.59
-------------	--------------

Notes: The elements of cost on the horizontal axis should be those elements used by your company in your cost accounting system.  
 The elements on the vertical axis are the items provided by the buyer in Schedule "B", or the "delivery schedule", of the "Draft P.O."