

December 9, 1988

COST ESTIMATE - ALEXANDER SILK TACKBOARD

Frame construction cost (less finishing & fabric):

Direct material	\$ 41.40
Direct labor	<u>22.22</u>
Prime cost	\$ 63.62

Finishing cost (enamel):

Direct material	\$ 5.00
Direct labor	<u>42.90</u>
Prime cost	\$ 47.90

Finished tackboard cost estimate:

	<u>W/O FABRIC</u>	<u>W/SILK (\$40./YD)</u>
Direct material	\$ 46.	\$ 286.
Direct labor	<u>65.</u>	<u>72.</u>
Prime cost	\$ 111.	\$ 358.
Variable labor o'hd	\$ 91.	\$ 101.
Fixed labor 'hd	41.	46.
Fixed mat'l o'hd	1.	10.
Fixed prime o'hd	<u>10.</u>	<u>34.</u>
Fully burdened cost	\$ 254.	\$ 549.
Dealer net (w/ 40% margin)		\$769.
List price (50 net 20)		\$1,922.

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FINISHING ESTIMATE

ALEXANDER - SILK TACKBOARD FRAME

1. Final sanding & finsh prep	1.00 hrs
2. Primer coat (all edges) (includes handling & set-up)	.25 hrs
3. Sanding for final coat	1.50 hrs
4. Final coat - enamel (no final rubbing)	.50 hrs

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TOTAL 3.25 hrs

\$13.20 /hr

Finish labor - Direct \$42.90

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DEVELOPMENT COST ESTIMATE  
 !!! HMI CONFIDENTIAL !!!  
 ALEXANDER - SILK TACKBOARD  
 COST NOT INCL. FABRIC

TOTAL LAB RUN MIN 101.00  
 TOTAL MAT'L 41.40  
 TOTAL LABOR 22.22  
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 TOTAL COST ESTIMATE 63.62  
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4	5	8	9	10	11	208	LABOR			MATERIAL					
MWS	OPER	U	NBR	SETUP	PER	UNIT	LABOR	LABOR	DIR	MATERIAL	UNIT	UNIT	DIRECT	PRIME	
NBR	SEQ	N	NBR	MIN	PIECE	EQUIV	RUN MI	RATE	LABOR	DESCRIPTION	COST	EQUIV	MAT'L	COST	
	NBR	V	206	OPERATION DESCRIPTION											
	10			1	0.00	3.00	4.00	12.00	0.22	2.64	8/4 POPLAR; \$.80/SQFTx8	6.40	1.00	6.40	9.04
	20			1	0.00	1.00	4.00	4.00	0.22	0.88				0.00	0.88
	30			1	0.00	1.00	4.00	4.00	0.22	0.88				0.00	0.88
	40			1	0.00	1.50	2.00	3.00	0.22	0.66				0.00	0.66
	70			1	0.00	1.00	2.00	2.00	0.22	0.44				0.00	0.44
	80			1	0.00	3.00	2.00	6.00	0.22	1.32				0.00	1.32
	90			2	0.00	4.00	1.00	8.00	0.22	1.76				0.00	1.76
	100			2	0.00	4.00	1.00	8.00	0.22	1.76				0.00	1.76
	110			2	0.00	4.00	1.00	8.00	0.22	1.76	HOMASOTE PANEL - .5"x4'x12'	18.50	1.00	18.50	20.26
	120			2	0.00	7.00	1.00	14.00	0.22	3.08	PLYWOOD - .375"x14SQFT	10.50	1.00	10.50	13.58
	130			2	0.00	10.00	1.00	20.00	0.22	4.40				0.00	4.40
	140			2	0.00	6.00	1.00	12.00	0.22	2.64	ASS'Y MAT'LS (EXT. & SCREWS)	6.00	1.00	6.00	8.64
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								101.00		22.22				41.40	63.62