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OVERVIEW QUARTER 1 YEAR 1

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	400	7172	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	600	14766	
Nylon	8.16	200	1632	
PVC Pipes	8.72	600	5232	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	3600	1368	
1/4" Steel Nuts	0.45	3600	1620	
Total Material Cost	60.25		31790	
Direct Labour Costs (Variable)				
Manufacturing Cost	10		1000	
Assembly Cost	5	100	500	
Total Direct Labour Costs	15		1500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	3000	3	3000	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	100			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			48790.0	
TOTAL SALES FOR THE QUARTER			38283.5	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN	50000
INTEREST RATE	6%

OVERVIEW QUARTER 2 YEAR 1

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	1200	21516	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	1800	44298	
Nylon	8.16	600	4896	
PVC Pipes	8.72	1800	15696	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	10800	4104	
1/4" Steel Nuts	0.45	10800	4860	
Total Material Cost	60.25		95370	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	300	3000	
Assembly Cost	5		1500	
Total Direct Labour Costs	15		4500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2946	3	2946	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	300			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			115316.00	
TOTAL SALES FOR THE QUARTER			114850.5	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	49100
INTEREST RATE	6%

OVERVIEW QUARTER 3 YEAR 1

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	1800	32274	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	2700	66447	
Nylon	8.16	900	7344	
PVC Pipes	8.72	2700	23544	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	16200	6156	
1/4" Steel Nuts	0.45	16200	7290	
Total Material Cost	60.25		143055	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	450	4500	
Assembly Cost	5		2250	
Total Direct Labour Costs	15		6750	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2892	3	2892	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	450			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			165197.00	
TOTAL SALES FOR THE QUARTER			172275.75	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	48200
INTEREST RATE	6%

OVERVIEW QUARTER 4 YEAR 1

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2000	35860	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	3000	73830	
Nylon	8.16	1000	8160	
PVC Pipes	8.72	3000	26160	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	18000	6840	
1/4" Steel Nuts	0.45	18000	8100	
Total Material Cost	60.25		158950	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	500	5000	
Assembly Cost	5		2500	
Total Direct Labour Costs	15		7500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2838	3	2838	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	500			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			181788.00	
TOTAL SALES FOR THE QUARTER			191417.50	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	47300
INTEREST RATE	6%

OVERVIEW QUARTER 1 YEAR 2

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	1200	21516	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	1800	44298	
Nylon	8.16	600	4896	
PVC Pipes	8.72	1800	15696	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	10800	4104	
1/4" Steel Nuts	0.45	10800	4860	
Total Material Cost	60.25		95370	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	300	3000	
Assembly Cost	5		1500	
Total Direct Labour Costs	15		4500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2784	3	2784	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	300			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			115154.00	
TOTAL SALES FOR THE QUARTER			114850.50	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	46400
INTEREST RATE	6%

OVERVIEW QUARTER 2 YEAR 2

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2000	35860	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	3000	73830	
Nylon	8.16	1000	8160	
PVC Pipes	8.72	3000	26160	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	18000	6840	
1/4" Steel Nuts	0.45	18000	8100	
Total Material Cost	60.25		158950	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	500	5000	
Assembly Cost	5		2500	
Total Direct Labour Costs	15		7500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2730	3	2730	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	500			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			181680.00	
TOTAL SALES FOR THE QUARTER			191417.50	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	45500
INTEREST RATE	6%

OVERVIEW QUARTER 3 YEAR 2

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2400	43032	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	3600	88596	
Nylon	8.16	1200	9792	
PVC Pipes	8.72	3600	31392	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	21600	8208	
1/4" Steel Nuts	0.45	21600	9720	
Total Material Cost	60.25		190740	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	600	6000	
Assembly Cost	5		3000	
Total Direct Labour Costs	15		9000	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2676	3	2676	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	600			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			214916.00	
TOTAL SALES FOR THE QUARTER			229701.00	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	44600
INTEREST RATE	6%

OVERVIEW QUARTER 4 YEAR 2

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2400	43032	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	3600	88596	
Nylon	8.16	1200	9792	
PVC Pipes	8.72	3600	31392	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	21600	8208	
1/4" Steel Nuts	0.45	21600	9720	
Total Material Cost	60.25		190740	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	600	6000	
Assembly Cost	5		3000	
Total Direct Labour Costs	15		9000	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2622	3	2622	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	600			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			214862.00	
TOTAL SALES FOR THE QUARTER			229701.00	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	43700
INTEREST RATE	6%

OVERVIEW QUARTER 1 YEAR 3

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2800	50204	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	4200	103362	
Nylon	8.16	1400	11424	
PVC Pipes	8.72	4200	36624	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	25200	9576	
1/4" Steel Nuts	0.45	25200	11340	
Total Material Cost	60.25		222530	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	700	7000	
Assembly Cost	5		3500	
Total Direct Labour Costs	15		10500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2568	3	2568	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	700			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			248098.00	
TOTAL SALES FOR THE QUARTER			267984.50	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	42800
INTEREST RATE	6%

OVERVIEW QUARTER 2 YEAR 3

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2400	43032	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	3600	88596	
Nylon	8.16	1200	9792	
PVC Pipes	8.72	3600	31392	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	21600	8208	
1/4" Steel Nuts	0.45	21600	9720	
Total Material Cost	60.25		190740	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	600	6000	
Assembly Cost	5		3000	
Total Direct Labour Costs	15		9000	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2514	3	2514	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	600			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			214754.00	
TOTAL SALES FOR THE QUARTER			229701.00	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	41900
INTEREST RATE	6%

OVERVIEW QUARTER 3 YEAR 3

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2800	50204	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	4200	103362	
Nylon	8.16	1400	11424	
PVC Pipes	8.72	4200	36624	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	25200	9576	
1/4" Steel Nuts	0.45	25200	11340	
Total Material Cost	60.25		222530	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	700	7000	
Assembly Cost	5		3500	
Total Direct Labour Costs	15		10500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2460	3	2460	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	700			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			247990.00	
TOTAL SALES FOR THE QUARTER			267984.50	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	41000
INTEREST RATE	6%

OVERVIEW QUARTER 4 YEAR 3

COST NAME	UNIT COST	NUMBER OF UNITS/NUMBER OF HOURS	QUARTERLY COST	APPLIED VOLUME DISCOUNT
Direct Material Costs (Variable)				
Galvanized Steel	17.93	2000	35860	0.10 OFF UNIT PRICE FOR EVERY 100 ORDERED, LIMITED TO 1000+
Aluminum	24.61	3000	73830	
Nylon	8.16	1000	8160	
PVC Pipes	8.72	3000	26160	15% OFF FOR PURCHASING 10 OR MORE
1/4" Steel Bolts	0.38	18000	6840	
1/4" Steel Nuts	0.45	18000	8100	
Total Material Cost	60.25		158950	
Direct Labour Costs (Variable)				
Manufacturing Cost	10	500	5000	
Assembly Cost	5		2500	
Total Direct Labour Costs	15		7500	
Indirect Labour Costs (Fixed)				
General, Sales and Admin	35\$/Hr	300	10500	
Indirect General Costs (Fixed)				
Building/Office Lease	1500\$/Month	3	4500	
Loan Repay	300\$/Month	3	900	
Interest on loan	2406	3	2406	
Direct Production Costs (Fixed)				
Equipement	2000\$/QUARTER	1	2000	
UNITS SOLD THIS QUARTER	500			
PRICE PER UNIT	382.835			
COST PER UNIT	332.9			
TOTAL EXPENSES FOR THE QUARTER			181356.00	
TOTAL SALES FOR THE QUARTER			191417.50	

COST NAME	UNIT COST	UNITS PER PRODUCT	COST PER PRODUCT	TOTAL MARKUP
Galvanized Steel	17.93	4	71.72	15%
Aluminum	24.61	6	147.66	
Nylon	8.16	2	16.32	
PVC Pipes	8.72	6	52.32	
1/4" Steel Bolts	0.38	36	13.68	
1/4" Steel Nuts	0.45	36	16.2	
Manufacturing Cost	10	1	10	
Assembly Cost	5	1	5	
TOTAL COST PER PRODUCT			332.9	49.935
TOTAL PRICE PER PRODUCT				382.835

OVERALL START-UP LOAN (REMAINING)	40100
INTEREST RATE	6%

INCOME STATEMENT YEAR 1

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
UNITS SOLD	100	300	450	500
MATERIAL COST	31790	95370	143055	158950
REVENUE	38283.5	114850.5	172275.75	191417.5
GROSS PROFIT	6493.5	19480.5	29220.75	32467.5
MANUFACTURING COST	1000	3000	4500	5000
ASSEMBLY COST	500	1500	2250	2500
ADMIN, SALES AND GENERAL	10500	10500	10500	10500
LOCATION RENT	4500	4500	4500	4500
EQUIPEMENT DEPRESSION	2000	2000	2000	2000
TOTAL OPERATIONAL COSTS	12000	21500	23750	24500
OPERATION INCOME	-5506.5	-2019.5	5470.75	7967.5
LOAN PAYEMENT	900	900	900	900
INTEREST ON LOAN 6%	3000	2946	2946	2892
EARNINGS BEFORE TAX	-9406.5	-5865.5	1624.75	4175.5
CANADA CORPORATION INCOME TAX (10.5%)	0	0	243.7125	626.325
NET EARNINGS	-9406.5	-5865.5	1381.0375	3549.175

EQUIPEMENT DEPRECIATION RATE	666.67 \$ / MONTH
INITIAL PURCHASE PRICE OF EQUIPEMENT	500000
APPROXIMATE SALVAGE VALUE	300000
ESTIMATED USEFULL LIFE OF ASSET	300 MONTHS

INCOME STATEMENT YEAR 2

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
UNITS SOLD	300	500	600	600
MATERIAL COST	95370	158950	190740	190740
REVENUE	114850.5	191417.50	229701.00	229701.00
GROSS PROFIT	19480.5	32467.5	38961	38961
MANUFACTURING COST	3000	5000	6000	6000
ASSEMBLY COST	1500	2500	3000	3000
ADMIN, SALES AND GENERAL	10500	10500	10500	10500
LOCATION RENT	4500	4500	4500	4500
EQUIPEMENT DEPRESSION	2000	2000	2000	2000
TOTAL OPERATIONAL COSTS	21500	24500	26000	26000
OPERATION INCOME	-2019.5	7967.5	12961	12961
LOAN PAYEMENT	900	900	900	900
INTEREST ON LOAN 6%	2838	2784	2730	2676
EARNINGS BEFORE TAX	-5757.5	4283.5	9331	9385
CANADA CORPORATION INCOME TAX (10.5%)	-863.625	642.525	1399.65	1407.75
NET EARNINGS	-4893.875	3640.975	7931.35	7977.25

INCOME STATEMENT YEAR 3

	QUARTER 1	QUARTER 2	QUARTER 3	QUARTER 4
UNITS SOLD	700	600	700	500
MATERIAL COST	222530	190740	222530	158950
REVENUE	267984.50	229701.00	267984.50	191417.50
GROSS PROFIT	45454.5	38961	45454.5	32467.5
MANUFACTURING COST	7000	6000	7000	5000
ASSEMBLY COST	3500	3000	3500	2500
ADMIN, SALES AND GENERAL	10500	10500	10500	10500
LOCATION RENT	4500	4500	4500	4500
EQUIPEMENT DEPRESSION	2000	2000	2000	2000
TOTAL OPERATIONAL COSTS	27500	26000	27500	24500
OPERATION INCOME	17954.5	12961	17954.5	7967.5
LOAN PAYEMENT	900	900	900	900
INTEREST ON LOAN 6%	2838	2784	2730	2676
EARNINGS BEFORE TAX	14216.5	9277	14324.5	4391.5
CANADA CORPORATION INCOME TAX (10.5%)	2132.475	1391.55	2148.675	658.725
NET EARNINGS	12084.025	7885.45	12175.825	3732.775

NPV ANALYSIS CORRECTED

	Y1 Q1	Y1 Q2	Y1 Q3	Y1 Q4
NET EARNINGS	-9406.5	-5865.5	1381.0375	3549.175
PV TIME FRAME (MONTHS)	3	6	9	12
PV ESTIMATION	-7897.878786	-4134.94605	817.4339743	1763.831241
NET PV ESTIMATION	-7897.878786	-12032.82484	-11215.39086	-9451.55962

INTEREST PER ANNUM	6%
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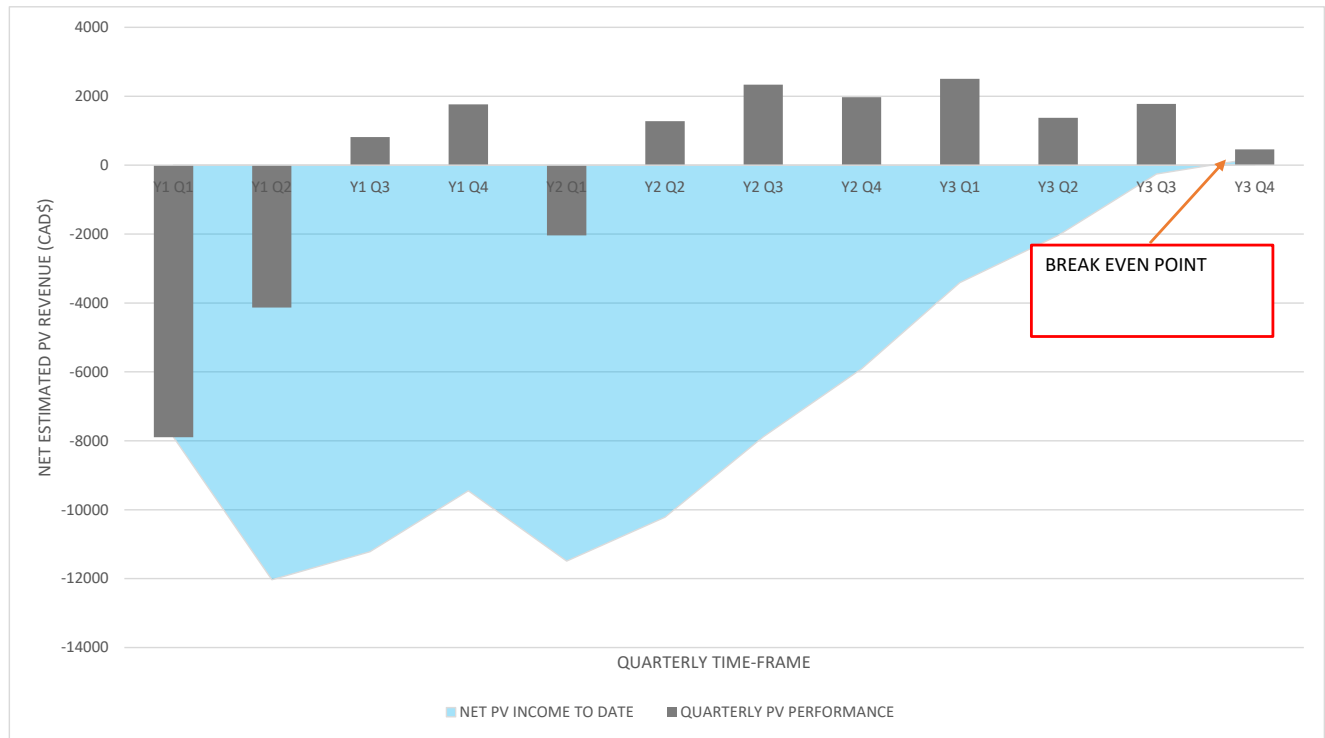
NOTE: NET PV ESTIMATION consists of a sum of all previous quarters to date

	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4
NET EARNINGS	-4893.875	3640.975	7931.35	7977.25
PV TIME FRAME (MONTHS)	15	18	21	24
PV ESTIMATION	-2042.043049	1275.592985	2333.049453	1970.209625
NET PV ESTIMATION	-11493.60267	-10218.00968	-7884.960231	-5914.750607

	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4
NET EARNINGS	12084.025	7885.45	12175.825	3732.775
PV TIME FRAME (MONTHS)	27	30	33	36
PV ESTIMATION	2505.839512	1372.936732	1779.937872	458.1636851
NET PV ESTIMATION	-3408.911094	-2035.974363	-256.0364904	202.1271947

NPV ANALYSIS CHART

QUARTERLY TIME FRAME	Y1 Q1	Y1 Q2	Y1 Q3	Y1 Q4	Y2 Q1	Y2 Q2	Y2 Q3	Y2 Q4	Y3 Q1	Y3 Q2	Y3 Q3	Y3 Q4
NET PV PERFORMANCE TO-DATE	-7897.879	-12032.82	-11215.39	-9451.56	-11493.6	-10218.01	-7884.96	-5914.751	-3408.911	-2035.974	-256.0365	202.1272
QUARTERLY PV PERFORMANCE	-7897.879	-4134.946	817.434	1763.831	-2042.043	1275.593	2333.049	1970.21	2505.84	1372.937	1779.938	458.1637



BREAK EVEN ANALYSIS

PRICE PER UNIT	382.835	
COST PER UNIT	332.9	THIS ENCOMPASSES ALL OF THE VARIABLE COSTS
FIXED COSTS	17000	THIS ENCOMPASSES EMPLOYEE SALARY, RENT AND DEPRECIATION

NUMBER OF UNITS SOLD IN A QUARTER	REVENUE	VARIABLE COST	FIXED COST	TOTAL EXPENSES
0	0	0	17000	17000
50	19141.75	16645	17000	33645
100	38283.5	33290	17000	50290
150	57425.25	49935	17000	66935
200	76567	66580	17000	83580
250	95708.75	83225	17000	100225
300	114850.5	99870	17000	116870
350	133992.3	116515	17000	133515
400	153134	133160	17000	150160
450	172275.8	149805	17000	166805
500	191417.5	166450	17000	183450
550	210559.3	183095	17000	200095
600	229701	199740	17000	216740
650	248842.8	216385	17000	233385
700	267984.5	233030	17000	250030
750	287126.3	249675	17000	266675
800	306268	266320	17000	283320

