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| **Cost Per Unit** | |
| Drum | $70.00 |
| Lumber | $40.00 |
| Fasteners | $6.00 |
| King Pins | $40.00 |
| Screen | $2.00 |
| Hardware | $30.00 |
| Plexiglass | $60.00 |
| Pail | $5.00 |
| Labour | $20.00 |
| Tool Expense | $2.00 |
| Foam | $22.00 |
| **Total Cost** | $297.00 |
| Shipping | $41.00 |
| Overhead | $5.00 |
| **Cost Delivered** | $343.00 |
| **Sale Price** | $763.00 |