

Worksheet: Materials

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	J	K	L	M	N
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2	Description		Cost/Unit	Description	
3	=====			=====	
4	Materials		\$3.26	Plant Operation	
5	Contract Labor		\$3.75	Salaries	
6	Energy		\$1.45	Administration	
7	Sales Commissions		\$2.21	Sales & Marketing	
8	Freight		\$8.32	Research & Development	
9			=====		
10	Total		\$18.99		



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