

APPENDIX C — Sample Export Price List*

1. Product Cost		Domestic Market	Non-U.S. Export Markets
Materials		\$ 3.15 c	\$ 3.15 c
Labour		5.35	5.35
Factory Burden		1.30	1.30
Administration		5.75	2.75
Total Domestic Market Selling Costs		5.25	N/A
Total Export Admin. Selling Costs		N/A	1.95
Advertising — Literature		1.05	.25
2. Export Cost	Total Product Cost >	21.85	14.75
Crating		N/A	1.30
Forwarding: i. Documentation		N/A	.60
ii. Product Insurance		N/A	.30
Sub-Total >		21.85	16.95
Deduct: Duty Drawback		N/A	— .80
Cost Before Profit >		21.85	16.15
Add: Targeted Profit		+ 2.20	+ 1.60
Basic Selling Price >		24.05	17.75
Add: i. Federal Sales Tax		2.16	N/A
ii. Agents Commission Abroad (% of B.S.P.)		N/A	+ 2.67
iii. Bank Interest on Term Sale		+ N/A	+ N/A
3. Export Shipping Cost	Ex Works Sales price (C\$) >	26.21	20.42
Add: i. Inland Freight			+ 1.40
ii. Wharfage Charge			+ .35
Total (F.O.B. Cdn. Port) (C\$) >			22.17
Add: i. Ocean Freight			+ 1.70
ii. Marine Insurance			+ .35
Total C.I.F. (Cost Insurance & Freight Port of Entry) (C\$) >			24.22
Convert (At a Current Exchange Rate)		US\$	20.59

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