

Time Material Billing Rate Example

LABOR	ST Hrs	OT Hrs	ST Rate	OT Rate	Totals
Boilermaker	120	40	\$40.00	\$60.00	= \$ 7,200.00
Equipment Operator	80	0	\$30.00	\$45.00	= \$ 2,400.00
				Labor Total	\$ 9,600.00
MATERIAL	Unit	Qty	Unit Price		Totals
6" carbon steel pipe	LF	100	\$33.50		= \$ 3,350.00
3/4" steel plate - 4x8	ea	1	\$550.00		= \$ 550.00
				Material Subtotal	\$ 3,900.00
				Mat'l Markup (10%)	\$ 390.00
				Sales Tax (7%)	\$ 273.00
				Freight	\$ 200.00
				Material Total	\$ 4,763.00
EQUIPMENT	Unit	Qty	Unit Price		Totals
30' Boom Lift	Day	5	\$120.00		= \$ 600.00
				Equipment Total	\$ 600.00
SUBCONTRACT	Unit	Qty	Unit Price		Totals
Fabrication Subcontractor	LS	1	\$1,500.00		= \$ 1,500.00
				Subcontract Subtotal	\$ 1,500.00
				Sub. Markup (10%)	\$ 150.00
				Subcontract Total	\$ 1,650.00
EQUIPMENT RENTAL	Unit	Qty	Unit Price		Totals
40 Ton Crane Rental	Day	2	\$1,250.00		= \$ 2,500.00
40 Ton Crane Fuel	Gal	40	\$3.00		= \$ 120.00
				Equipment Rental Subtotal	\$ 2,620.00
				Equip. Rental Markup (10%)	\$ 262.00
				Sales Tax (7%)	\$ 183.40
				Delivery	\$ 250.00
				Equipment Rental Total	\$ 3,315.40
BASE SUBTOTAL (Labor, material, equipment, subcontracts, and equipment rental)					\$ 19,928.40
Home Office Overhead Percentage:	5%				\$ 996.42
				Subtotal with OH	\$ 20,924.82
Profit Percentage:	3%				\$ 627.74
Invoice Total					\$ 21,552.56

APPENDIX C

Time & Material Billing Rate Example

LABOR	ST Hrs	OT Hrs	ST Rate	OT Rate		Totals
Boilermaker	120	40	\$40.00	\$60.00	=	\$ 7,200.00
Equipment Operator	80	0	\$30.00	\$45.00	=	\$ <u>2,400.00</u>
					Labor Total	\$ 9,600.00
MATERIAL	Unit	Qty	Unit Price			
6" carbon steel pipe	ea	100	\$33.50	per ft.	=	\$ 3,350.00
3/4" steel plate - 4x8	ea	1	\$550.00		=	\$ <u>550.00</u>
					Material Subtotal	\$ 3,900.00
					Mat'l Markup (5%)	\$ <u>195.00</u>
					Material Total	\$ 4,095.00
EQUIPMENT		Term	Rate			
40 Ton Crane Rental		2 Days	\$1,250.00	per day	=	\$ 2,500.00
30' Boom Lift		1 Week	\$600.00	per week	=	\$ <u>600.00</u>
					Equipment Subtotal	\$ 3,100.00
					Equip. Markup (5%)	\$ <u>155.00</u>
					Equipment Total	\$ 3,255.00
SUBCONTRACT		Price				
Fabrication Subcontractor		Lump Sum			=	\$ 1,500.00
					Subcont. Markup (5%)	\$ <u>75.00</u>
					Subcontract Total	\$ 1,575.00
BASE SUBTOTAL (Labor, material, equipment, and subcontracts)						\$ 18,525.00
Home Office OH - 5.0%						\$ <u>926.25</u>
					Subtotal with OH	\$ 19,451.25
Profit - 3.0%						\$ 583.54
Invoice Total						\$ 20,034.79

APPENDIX D

CONSUMABLE SUPPLIES

CONSUMABLE SUPPLIES – Are completely consumed upon initial use (i.e., hand cleaner, spray lubricant, etc.) or are not reusable (drinking cups, rags).

Alcohol	Ice
Anti-Splatter Spray	Ink, Layout, for Millwrights
Bag	Key
Blanket, Rubber and Concrete	Lime, Marking
Box, Cardboard	Line, Fish
Burlap	Litharge
Candle	Marker, Metal
Chalk	Oil, Absorbent
Chamois	Oil, Cutting Only
Charcoal & Coke	Oil, Penetrating Only
Clamp, Bandit, Strap and Buckle	Packing Material
Clamp, Hose	Padlock
Cleaner, Hand	Paint Stick
Cloth, Drop, Painter's	Paper, Toilet
Cloth, Straining	Paste
Compound, Grinding	Pencil, Carpenter
Compound, Sweeping	Petroleum Jelly
Compound, Wire Pulling	Plunger, Bathroom
Cord, Plumb Bob	Potable Water
Cord, Sash	Pouch, Rod
Cork	Powder, Scouring
Crayon, Lumber	Preventive, Rust
Crayon, Temperature Indicating	Pumice
Creosote	Rag
Cup, Drinking	Silicone Spray
Disinfectant	Soap
Dressing, Belt	Soapstone
Feeler, Stock	Sponge
Flint	Stake
Fluid, Cleaning	Steel Wool
Glue	String, Nylon
Glycerin	Tag, Blank, Wire Twist
Graphite	Tape, A
Grommet	Twine
Hook, Snap	Wire, Music

APPENDIX E

EXPENDABLE TOOLS AND SUPPLIES

EXPENDABLE TOOLS AND SUPPLIES – Cost less than \$1,000 and are used, worn or worked by hand by a craftsman. They may be items that are manually powered, relatively inexpensive and generally not of a durable nature. Expendable supplies are gradually worn out over a period of days, weeks, or months. Normally, these items cannot be reused.

Adaptors, Tool, All Types	Disc, Grinding
Arbors, Hole Saw	Dispenser, Paper Cup
Auger, Hand (Post Hold Digger)	Drill Bit, (Small Hand Tool, All Types)
Awl	Edger, Concrete Hand
Bag, Dust, for Belt Sander	Extractor, Pipe
Batteries, (All Types)	Extractor, Screw
Bits, (Small Hand Tool, All Types)	Eye shield for Bench Grinder
Blades, (Small Hand Tool, All Types)	File, Metal Cutting
Bracket for Face Shield	File, Wood Cutting
Bracket, Float Handle	Filter for Vacuum Cleaner
Brick, Rubbing	Fishtape, Hand
Broom, All Types	Flambeau, Kerosene
Brush, All Types	Flashlight
Bucket, All Types	Fork, Seed
Bulb, Blow-Out, Dust	Frame, Hacksaw
Bulb, Flashlight, Lantern	Funnels, All Types
Can, Fuel & Oil	Gloves, Work, All Types
Chain, Load binder	Goggles, Work, All Types
Chalk Line Box	Guide, Hinge-Butt for Router
Chisel, All Types	Gun, Caulking
Choker, All Types	Gun, Grease
Chucks, Tool, All Types	Hammer, Ball Peen
Clamp, Cable	Hammer, Claw
Cleaner, Tip	Hammer, Sledge
Cloth, Emery	Hammer, Tinner
Coolers, Water, All Types (Non-Electric)	Hammer, Welders Slag
Cord, Extension	Handles, All Types
Cutter Wheels, Tools, All Types	Hatchet
Die Nuts, Hexagon Rethread	Hoe
Dies, Button	Hook, Cant
Dies, Knockout	Hook, Timber
Dies, Pipe for Hand Threaders Only	Hose Twin Welding
Dies, TMB, 8, Compression Tools	Hose, Air, ¾" Dia. Max. (Air Tools Only)
Digger, Post Hole	Hose, Grease, Gun

APPENDIX E – Con't.

EXPENDABLE TOOLS AND SUPPLIES

Hose, Water to ¾"	Punch, Pin Set
Iron Yarning	Rake
Iron, Caulking	Rake, Concrete
Iron, Packing	Rake, H.D. Road
Jaw, Bolt Cutter Replacement	Reamer, Bridge (Hand Only)
Jitterbug – Concrete Replacement	Reamer, Taper Pin (Hand Only)
Joint Runner	Respirator, Dust only, Non-canister
Key, Chuck	Rope, Manila
Key, Ejector for Roto Hammers	Rule, Extension, Wood, Fiberglass, Folding
Key, Hex	Rule, Polypropylene
Knife, Putty	Rule, Tape
Knife, Utility	Scissors, Electrician
Ladders, All	Scraper, Hand
Lanterns, 6 Volt	Scraper, Sidewalk
Light, Drop	Scraper, Wall
Lighter, Spark	Screw Runner
Mallet	Screw Starter
Marker, Pipe Contour	Screwdriver, All Types
Mask, Filter	Shackles
Mattock	Sheath, Plumb Bob
Maul	Shovel, All Types
Mirror Inspection	Sleeve, Welding
Mop	Slings
Mounting Visor & Kwik-Klip	Soapstone Holder
Nozzle, Water	Spindle, Reel Stand
Nut Runner	Stencil Set, Brass
Nut Setter	Stencil Set, Letter or Figure
Pad, Polishing	Strap for Strap Wrenches
Pail, Galvanized	Suit, Tyvek
Pan, Drain	Tamp, Hand
Paper, Abrasive, Wet/Dry	Tap & Die Set, Hand
Pick, Clay	Tap, Bottom, Hand
Plug, Pipe Test	Tap, Hand Set
Pocket, Lineman's	Tap, Machine, Screw Plate, Hand
Pouch, Canvas	Tap, Pipe, Hand
Puller, Wire	Tap, Plug, Hand
Punch & Chisel Sets	Tap, Pulley, Hand
Punch, Center	T-Handle
Punch, Conduit	Tool, Brushing for Vacuum Cleaner

APPENDIX E – Con't.

EXPENDABLE TOOLS AND SUPPLIES

Tool, Crevice, 15" for Vacuum
Tool; Major Floor, 14" Inserts/Vacuum
Trowel, Hand
Turnbuckles
Visor, Shield, Clear
Wheel, Abrasive
Wheel, Depressed Center
Wheel, Grinding
Wheel, Wire
Wheelbarrow, All Types
Wraparounds

APPENDIX F

NON-EXPENDABLE TOOLS

NON-EXPENDABLE TOOLS – Cost less than \$1,000 and are used or worked by hand by a craftsman. These tools may be non-powered or powered by the following means: manual, electric, hydraulic, air or gas. These tools are of a very durable nature and are either not easily broken (such as a hand wrench) or are economical to repair (such as a power drill). These tools generally have a life of two or more years.

Anvil	Crimper, Band
Auger, Gasoline (Post Hole Digger)	Crimping Tool, Wire
Banding Machine, Hand Type	Cutter Glass
Bar Wrecking	Cutter, Bolt
Bar, Crow	Cutter, Cable
Bar, Decking	Cutter, Gasket
Bar, Pinch	Cutter, Tube
Bar, Pull Handle	Cutter, Tube
Base, Magnetic/Dial Test Indicator	Cutter, Weed, Gas or Hand
Bender, Cable	Cylinder, Hydraulic for Porta Powers
Bender, Conduit	Divider, Spring Type
Bender, Pipe	Dolly, Barrel
Bender, Tubing	Dolly, Beam
Binder, Load	Dolly, Caterpillar
Block, Wood	Dolly, Machine
Blocks, Metal – Snatch	Dolly, Pipe
Blower, Pneumatic Powered	Dolly, Pry
Bob, Plumb	Dolly, Warehouse
Box, Gang (Craft Storage)*	Door & Jamb, Butt Template, Kit
Box, Tool, Hand 32" (Length) Max.	Door Hanging Kit
Burner, Weed	Drill Press
Caliper	Drill, Air
Cart, Welding Bottle	Drill, Electric
Center Finder Set; Wiggler	Drill, Hammer
Chair, Bosun's	Drill, Hand
Charger, Battery	Embosser, Tape, Hand
Clamp, "C"	Etcher, Electric
Clamp, Carpenters	Extension, Socket Set
Clamp, Machinist	Fan, Exhaust to 48"
Clamp, Pipe Alignment	Float, Concrete, Hand Only
Clamp, Plate	Furnace, Propane, Melting
Cleaner, Drain – Electric	Gauge, Depth
Cleaner, Drain – Hand	Gauge, Feeler
Climber, Adjustable w/Pad & Straps	Gauge, Out of Round
Combination Sets – 6" to 18"	Gauge, Thickness
Creeper, Floor	Gauge, Wire

APPENDIX F – Con't.

NON-EXPENDABLE TOOLS

Grab, Pipe to 20"	Micrometer, Inside
Grinder, Air	Micrometer, Outside
Grinder, Electric	Mirror, Inspection
Grip, Wire	Miter Box, Electric or Hand
Grooving, Tool	Mortiser, Lock, Electric
Gun, Heat (115V)	Nailer, Air
Gun, Pop Rivet	Nibbler, Sheet Metal
Gun, Powder Actuated	Notcher, Pipe
Gun, Soldering	Oiler, Hand
Hacksaw, Power	Oven, Rod
Hammer, Chipping, Electric, Pneumatic	Pedestal, Grinder
Hammer, Rotary, Electric	Pin, Barrel
Handle, Pull for Socket Sets	Pin, Bull
Handle, Speed	Pin, Drift
Heater, Electric (115V)	Plane, Bench Jack
Heater, Gas	Plane, Block
Heater, Kerosene	Plane, Electric
Heater, LP	Plane, Versi
Hoist, Chain	Planer, Power Block, Electric HD
Hoist, Come-a-along	Pliers, All Types
Hoist, Puller, Wire	Pole, Pike
Hoist, Trolley, I Beam	Pot, Lead
Indicator, Dial Test	Prestolite Outfit
Iron, Soldering	Protractor
Jack, Hydraulic	Psychrometer, thickness tester, digital
Jack, Mechanical	Psychrometer, thickness tester, magnetic
Jack, Screw	Puller, Wheel Gear
Knockout, Hand	Pulley, Cable
Ladle, Lead	Pulley, Well
Level, Mahogany, 48" Brass Bound*	Pump, Barrel, Hand
Level, Precision, Hand Bench Type*	Pump, Hydraulic, Hand
Level, Rod	Pump, Test, Hand Operated, hydro
Marker, Lime, Rolling	Punch, Arch
Megger Meter	Punch, Clip
Meter, AMP, Clamp-on w/Case	Punch, Knockout
Meter, Millivolt	Punch, Sheet Metal
Meter, Moisture	Punch, Stud
Meter, Volt, OHM w/case	Push Drill
Micrometer, Depth	Ratchet & Handle for Hand Threader Sets

APPENDIX F – Con't.

NON-EXPENDABLE TOOLS

Ratchet, Wrench	Stand, Grinder
Reamer, Inner, Outer for Copper Tubing	Stand, Pipe
Reamer, Spiral, Pipe Only	Stand, Reel, Telescoping Screw
Reamer, Straight, Pipe Only	Stapler, Electric or Hand
Reel, Tie Wire	Straight Edge
Regulator, Acetylene	Stripper, Wire
Regulator, Argon	Support, Pipe – Roller Type
Regulator, Nitrogen	Tank, LP, 20# Only
Regulator, Oxygen	Tapewriter, Embossing (Hand Type)
Riveter, Hand	Tapper
Roller, Pipe	Telephone, Electrician's Testing
Router, Electric	Template, Hinge-Butt
Sander, Air Electric	Tester, Antifreeze
Saw, Abrasive, Electric Hand	Tester, Battery
Saw, Abrasive, Gasoline Hand	Tester, Circuit
Saw, Chain, Gasoline	Tester, Insulation
Saw, Circular, Electric	Tester, Motor Rotation
Saw, Hand	Threader, Bolt, OO-RB, 1/4"-1"
Saw, Jig	Threader, Pipe, 12R, 1/8" -2
Saw, Porta Band	Threader, Pipe, OO-R, 1/8"-1
Saw, Reciprocating	Tongs, Brick Carrier
Scaler, Needle	Tongs, Chain
Screed, Portable	Tongs, Pipe
Sharpener, Drill Bit	Tongs, Sheet Metal
Shear, Angle Iron	Tool, Flaring
Shears, Electric, Hand	Tool, Pick Up, Mag.
Shears, Trimming, Rotary	Tool, Soil Pipe Assembly
Sheaves, Cable, Tray Metal	Torch, Acetylene
Snips, Aviation, Hand	Torch, Prestolite
Snips, Metal Cut, Hand	Torch, Propane
Snips, Trim Hand	Universal, For Socket Sets
Socket for Hand Tools Only	Vacuum Cleaner, HD, Wet or Dry with Accessories
Socket Set	Vibrator, Concrete
Sprayer, Orchard	Vise, Machinist
Spreader, Flange	Vise, Pipe
Square, Combination	Welding & Cutting Outfit (Oxy/Acetylene)
Square, Framing 24"	Wrenches, Electric Impact
Square, Tri	Wrenches, Hand, All Types
Stand, Drill	Wrenches, Pneumatic Impact