

Assembly time in hours

	Smoker
Welder	0.75
Assembler	1.50

NOTE Employees get two 15-minute breaks per eight hours worked.
Assumption Welders and assemblers - all wages are Cost of Goods Sold
Foreman - 80% of wages are COGS

PRODUCTS

		Smoker		
<u>Item #</u>	<u>Desc</u>	<u># in Proc</u>	<u>Init Cost</u>	<u>Retail</u>
1	Box	1	50	→\$ 425.00
2	Lid	2	20	
3	handle	4	5	<u>Shipping</u>
4	Base	1	25	\$ 25
5	Vents	6	2	
6	Axel	1	20	