



# Bill of Materials w/ FIFO Cost

Bicycles Unlimited

Part Num	Part Desc	QTY	FIFO Cost	Cost Date	Part Total
<b>Part: BB2001</b>		<b>Mountain Bike</b>			
B201	Heavy Duty Brake Cables	2.00	\$ 9.00	05/25/2007	\$ 18.00
BD301	Excel Stopping Brake Disc and Lever	1.00	\$ 11.62	05/25/2007	\$ 11.62
BP204	Mountaineering Brake Pads	2.00	\$ 10.00	05/25/2007	\$ 20.00
C501	Multi Speed Chain	1.00	\$ 9.64	05/25/2007	\$ 9.64
CR401	5 Speed Chain Ring	1.00	\$ 10.00	05/25/2007	\$ 10.00
F102	Mountain Dominator Frame	1.00	\$ 50.00	05/25/2007	\$ 50.00
H901	Power Steer Handle Bars	1.00	\$ 3.64	05/25/2007	\$ 3.64
P703	Peak Domination Pedals	2.00	\$ 30.00	05/25/2007	\$ 60.00
S602	Top Notch Shifter	1.00	\$ 10.00	05/25/2007	\$ 10.00
SS803	Rising Sun Saddle	1.00	\$ 16.94	05/25/2007	\$ 16.94
T1001	Mountain Tire	2.00	\$ 2.62	05/25/2007	\$ 5.24
<b>Product MSRP:\$ 378.00</b>		<b>Parts Cost:\$ 215.08</b>		<b>Gross Profit:\$ 163.00</b>	
<b>Margin:43.12 %</b>					

<b>Part: BB2002</b>		<b>Comfort Bike</b>			
B202	Everyday Brake Cables	2.00	\$ 7.00	05/25/2007	\$ 14.00
BD302	Superior Speed Brake Disc and Lever	1.00	\$ 6.85	05/25/2007	\$ 6.85
BP205	Rocky Road Brake Pads	2.00	\$ 10.00	05/25/2007	\$ 20.00
C501	Multi Speed Chain	1.00	\$ 9.64	05/25/2007	\$ 9.64
CR402	6 Speed Chain Ring	1.00	\$ 12.74	05/25/2007	\$ 12.74
F103	Road Furry Frame	1.00	\$ 30.00	05/25/2007	\$ 30.00
H902	Pro Range Handle Bars	1.00	\$ 15.00	05/25/2007	\$ 15.00
P701	High Efficiency Pedals	2.00	\$ 13.00	05/25/2007	\$ 26.00
S602	Top Notch Shifter	1.00	\$ 10.00	05/25/2007	\$ 10.00
SS801	Comfort Saddle	1.00	\$ 29.58	05/25/2007	\$ 29.58
T1002	Comfort Tire	2.00	\$ 13.50	05/25/2007	\$ 27.00
<b>Product MSRP:\$ 325.00</b>		<b>Parts Cost:\$ 200.82</b>		<b>Gross Profit:\$ 125.00</b>	
<b>Margin:38.46 %</b>					

Part Num	Part Desc	QTY	FIFO Cost	Cost Date	Part Total
<b>Part: BB2003</b>		<b>Hybrid Bike</b>			
B202	Everyday Brake Cables	2.00	\$ 7.00	05/25/2007	\$ 14.00
BD301	Excel Stopping Brake Disc and Lever	1.00	\$ 11.62	05/25/2007	\$ 11.62
BP203	Off Road Brake Pads	2.00	\$ 10.00	05/25/2007	\$ 20.00
C501	Multi Speed Chain	1.00	\$ 9.64	05/25/2007	\$ 9.64
CR403	7 Speed Chain Ring	1.00	\$ 16.75	05/25/2007	\$ 16.75
F104	Road Rage Frame	1.00	\$ 36.88	05/25/2007	\$ 36.88
H903	Performance Handle Bars	1.00	\$ 20.00	05/25/2007	\$ 20.00
P702	Road Fascination Pedals	2.00	\$ 26.67	05/25/2007	\$ 53.34
S604	Sky Cast Shifter	1.00	\$ 12.59	05/25/2007	\$ 12.59
SS802	Technology Saddle	1.00	\$ 36.31	05/25/2007	\$ 36.31
T1003	Road Performance Tire	2.00	\$ 20.06	05/25/2007	\$ 40.12
<b>Product MSRP:\$ 289.00</b>		<b>Parts Cost:\$ 271.25</b>		<b>Gross Profit:\$ 18.00</b>	
<b>Margin:6.23 %</b>					
<b>Part: BB2004</b>		<b>Custom Bike</b>			
C501	Multi Speed Chain	1.00	\$ 9.64	05/25/2007	\$ 9.64
LP001	Bike License Plate	0.00	\$ 1.00	05/25/2007	\$ 0.00
RF201	Various Reflectors	2.00	\$ 0.25	05/25/2007	\$ 0.50
<b>Product MSRP:\$ 350.00</b>		<b>Parts Cost:\$ 10.14</b>		<b>Gross Profit:\$ 340.00</b>	
<b>Margin:97.14 %</b>					
<b>Part: BB2005</b>		<b>Custom Value Bike</b>			
B202	Everyday Brake Cables	2.00	\$ 7.00	05/25/2007	\$ 14.00
BD302	Superior Speed Brake Disc and Lever	2.00	\$ 6.85	05/25/2007	\$ 13.71
BP203	Off Road Brake Pads	2.00	\$ 10.00	05/25/2007	\$ 20.00
C501	Multi Speed Chain	1.00	\$ 9.64	05/25/2007	\$ 9.64
CR401	5 Speed Chain Ring	1.00	\$ 10.00	05/25/2007	\$ 10.00
F103	Road Furry Frame	1.00	\$ 30.00	05/25/2007	\$ 30.00
H902	Pro Range Handle Bars	1.00	\$ 15.00	05/25/2007	\$ 15.00
P701	High Efficiency Pedals	2.00	\$ 13.00	05/25/2007	\$ 26.00
RF201	Various Reflectors	2.00	\$ 0.25	05/25/2007	\$ 0.50
S603	Main Stream Shifter	1.00	\$ 12.00	05/25/2007	\$ 12.00
T1002	Comfort Tire	2.00	\$ 13.50	05/25/2007	\$ 27.00

Part Num	Part Desc	QTY	FIFO Cost	Cost Date	Part Total
<b>Product MSRP:\$ 250.00</b>		<b>Parts Cost:\$ 177.85</b>		<b>Gross Profit:\$ 73.00</b>	
<b>Margin:29.20 %</b>					
<b>Part: LP001</b>	<b>Bike License Plate</b>				
LP-B100	Blank License Plate	1.00	\$ 0.50	05/25/2007	\$ 0.50
<b>Product MSRP:\$ 5.00</b>		<b>Parts Cost:\$ 0.50</b>		<b>Gross Profit:\$ 5.00</b>	
<b>Margin:100.00</b>					