

WORKSHEET FORMULA

Cost – per individual unit

Material Cost – Imported	A	
Hawaii Value Added		
Material Cost – Hawaii (Locally Produced Materials)	B	
Direct Labor Cost – Hawaii	C	
Manufacturing Cost –		
Hawaii Indirect Material Cost	D	
Indirect Material Cost	E	
Hawaii Value (B + C + D + E)	F	
Product Cost (Wholesale Value) (A + F)	G	
Hawaii Wholesale Value Added $(G - A) \div G = H\%$	H	
Estimated Retail Selling	I	

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