

R230500-10 Subcontractors

On the unit cost pages of the R.S. Means Cost Data books, the last column is entitled "Total Incl. O&P". This is normally the cost of the installing contractor. In the HVAC Division, this is the cost of the mechanical

contractor. If the particular work being estimated is to be performed by a sub to the mechanical contractor, the mechanical's profit and handling charge (usually 10%) is added to the total of the last column.
