# Percentage-of-Completion Method

Illustration: Compute percentage complete.

			Digitation II
	2010	2011	2012
Contract price	\$4,500,000	\$4,500,000	\$4,500,000
Less estimated cost:			
Costs to date	1,000,000		
Estimated costs to complete	3,000,000		
Estimated total costs	4,000,000		
Estimated total gross profit	\$ 500,000		
Percent complete	25%		
	/\$1,000,000\		
	\$4,000,000		

Solution on notes page

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