

- 成本項目:

- 1 船員薪津(Crew wages)
- 2 船上伙食費(Victualling expenses; Provisions)
- 3 船員遣送與保險費用(Crew transportation and insurance)
- 4 保養與歲修(Maintenance and Repairs)
- 5 零料配件備用品(Stores, Supplies and Equipment)
- 6 進塢攤提(Amortization of dry-docking expense)
- 7 潤滑油(Lubricating oil)
- 9 保險費用(Insurance premium)
- 8 雜項費用(Overhead charges; Miscellaneous)
- 10 通訊費用(Tel., Telex and communication charges)
- 11 利息費用(Interest expense)
- 12 折舊費用(Depreciation)
- 13 管理費用(Administration expenses)
- 14 燃料費用(Fuel)
- 15 港埠費用(Port charges; Port disbursements)
- 16 裝卸貨費用(Stevedore charges)
- 17 清掃艙費用(Cleaning of holds)
- 18 墊艙費用(Dunnage)
- 19 壓艙水費用(Ballast, if any)
- 20 貨損理賠費用(Claims)
- 21 代理費用(Agency fee)
- 22 運河通行費用(Canal tolls and Disbursements)
- 23 快裝/快卸費用(Despatch)
- 24 佣金費用(Commissions; Brokerages)

T/C
固定成本項目+佣金費用

BBC
這三項成本項目+佣金費用

V/C
固定成本項目+變動成本項目

