

M/100 .17 CAL. BARREL - STAINLESS VS STANDARD STEEL
FACTORY COST DATA - CURRENT DOLLARS

T261
11/27/80

	.17 CAL STA	INLESS STEEL	.17 CAL STA	STANDARD STEEL	.222 CAL - STA	STANDARD STEEL
	FULL ALLOCATN	INCREMENTAL	FULL ALLOCATN	INCREMENTAL	FULL ALLOCATN	INCREMENTAL
QUANTITY						
RETAIL SELLING PRICE						
NET SELLING PRICE						
STANDARD MATERIAL	10.46	10.46	1.84	1.84	1.84	1.84
MATERIAL VARIANCE ^{.1837}	1.92	1.92	.23	.23	.23	.23
STANDARD LABOR	5.61	5.61	5.07	5.07	4.92	4.92
LABOR VARIANCE ^{.656}	3.69	3.69	3.07	3.07	2.98	2.98
DIRECT EXPENSE ^{CAL}	3.87	3.87	3.22	3.22	2.42	2.42
GAS & POWER ^{.10}	.56	.56	.51	.51	.49	.49
INDUSTRIAL RELATIONS ^{.479}	4.45	4.45	3.90	3.90	3.78	3.78
GRATIS REPAIRS ^{.076}	.20	.20	.18	.18	.18	.18
TOTAL DIRECT CHGS.	9.08	9.08	7.81	7.81	6.87	6.87
SUPERVISION ^{.0963}	.54	-	.49	-	.47	-
INDUSTRIAL RELATIONS ^{.1048}	.26	-	.23	-	.23	-
FACTORY CLERKS ^{.0120}	.07	-	.06	-	.06	-
INDUSTRIAL ENGINEERING ^{.0133}	.07	-	.07	-	.07	-
DEPRECIATION ^{.1400}	.79	-	.71	-	.69	-
PE & C DIRECT ^{.0080}	.05	-	.04	-	.04	-
FLOOR SPACE ^{.1042}	.58	-	.53	-	.51	-
PROJECT COST ^{.1040}	.22	-	.20	-	.20	-
OTHER DIRECT ^{.0123}	.07	-	.06	-	.06	-
TOTAL MFG O/H	2.65	-	2.39	-	2.33	-
SUB-TOTAL	33.39	30.76	20.41	18.02	19.17	16.84
PLANT OVERHEAD ^{.1745}	5.84	-	3.57	-	3.35	-
UNADJUSTED FACTORY COST	39.23	30.76	23.98	18.02	22.52	16.84
FACTORY COST ^(ADJ. FOR COST RED)						
SELLING & ADMINISTRATIVE						
TECHNICAL						
DISTRIBUTION						
COST BEFORE ADMIN. EXP						
TOTAL COST						
EARNING BEFORE ADMIN. EXP						
less: ADMIN. EXP						
PRETAX EARNINGS						
less: TAX						
plus: AMORTIZED ITC						
NET EARNINGS						
PRETAX MARGIN						
(% OF NET SELLING)						