TABLE 2

MODEL 600 COSTS

PROJECT ESTIMATE VERSUS ACTUAL

	PROJECT 3rd YEAR (1966)	PROJECT 1st YEAR (1964)	1964 ACTUAL LATEST THREE MONTHS JULY	AUG.	SEPT.	AVERAGE - YEAR TO DATE
MATERIAL						
- STANDARD	$ 7.29	$ 7.29	$ 7.36	$ 7.36	$ 7.36	$ 7.36
- VARIANCE	.18	.18	.50	.52	.60	.56
TOTAL MATERIAL	$ 7.47	$ 7.47	$ 7.86	$ 7.88	$ 7.96	$ 7.92
LABOR						
- STANDARD	$ 5.88	$ 5.88	$ 6.43	$ 6.43	$ 6.43	$ 6.43
- VARIANCE	1.98	2.27	2.29	2.18	2.10	2.24
TOTAL LABOR	$ 7.86	$ 8.15	$ 8.72	$ 8.61	$ 8.53	$ 8.67
DIRECT EXPENSE	$ 6.31	$ 6.81	$ 6.87	$ 7.60	$ 6.02	$ 7.06
INDUSTRIAL REL.	2.59	2.69	3.14	2.88	2.64	2.83
ALLOCATED EXPENSE	2.95	3.40	2.47	2.46	3.95	3.14
ENGINEERING	$ .78	$ 1.45	$ 2.11	$ 2.71	$ .95	$ 1.46
WARRANTY REPAIRS	.52	.25	.06	.10	.10	.09
MFG. BURDEN	$ 2.59	$ 2.90	$ 1.60	$ 2.46	$ 1.81	$ 2.04
PLANT OVERHEAD	7.46	8.28	7.98	6.94	6.58	7.76
INVENTORY ADJ.	.19	.41	.41	.42	.60	.44
TOTAL FACTORY COST	$38.72	$41.81	$41.22	$42.06	$39.14	$41.41
OVER OR (UNDER) 1st YEAR PROJECT ESTIMATE		0	(.59)	.25	(2.67)	(.40)