

APPROXIMATE COST PER GUN

	BROWNING 1955 Est. 10,000	M/32 Oct. 12, 1967 Hi-Grade 1,000 - \$750	M/32 Dec. 15, 1967 Field Grade 10,000 - \$300
Material (including variance)	\$ 9.30	\$ 49.26	\$ 20.56
Labor (including variance)	48.00	64.53	39.15
Burden	144.00	97.64	59.25
Plant Overhead	49.20	45.49	23.79
Inventory Adj.	<u>2.50</u>	<u>2.27</u>	<u>1.19</u>
TOTAL EST. FACTORY COST	253.00	275.19	143.94
Retail Price	\$ 300.00		
Net Selling	161.75		
Factory Cost	<u>143.94</u>		
Factory Profit	17.81		
Selling & Admin.	12.71		
Research	5.45		
Total Cost	162.10		
Operative Earnings	<u>(.35) Loss</u>		