

MODEL 540X BOX MAGAZINE (MILITARY)  
HI-SPOT ESTIMATED FACTORY COSTS

	<u>M/540X BOX MILITARY</u>	<u>CURRENT M/541X BOX MILITARY</u> (For Comparison)
RETAIL PRICE		
NET SELLING		
STD. MATERIAL	\$ 21.46	\$ 19.02
VARIANCE	\$ .86	\$ .76
STD. LABOR	\$ 6.53	\$ 5.47
VARIANCE	\$ 3.92	\$ 3.28
BURDEN	\$ 15.35	\$ 12.85
SUB-TOTAL	\$ 48.12	\$ 41.38
PLANT OVERHEAD	\$ 9.38	\$ 8.07
INVENTORY ADJ.	\$ 1.44	\$ 1.24
TOTAL COST	\$ 58.94	\$ 50.69
EXPENDITURES		
TOOLING	\$1000	