

M/700 LINE BEFORE - 1982

TRG
10/2/80

	M/700 ADL	M/700 BDL	M/700	LINE BEFORE (M\$)		WEIGHTED
			Classic	Book	INCREMENTAL	Ave
QUANTITY	46.636	88.398	4.176	139.210	139.210	139.210
RETAIL SELLING PRICE	\$358.14	\$439.72	\$402.55	57.254		\$411.28
NET SELLING PRICE	\$192.05	235.00	215.87	30.702	30.702	\$220.55
STANDARD MATERIAL	\$31.46	\$39.49	\$32.99	5.096	5.096	
MATERIAL VARIANCE	3.83	4.88	4.08	627	627	
STANDARD LABOR	22.35	25.17	23.53	3.366	3.366	
LABOR VARIANCE	13.27	15.12	13.21	2.011	2.011	
DIRECT EXPENSE	22.44	25.60	25.24			
GAS & POWER	2.24	2.52	2.36			
INDUSTRIAL RELATIONS	17.06	19.30	17.61			
GRATIS REPAIRS	.85	.91	.85			
TOTAL DIRECT CHGS.	\$42.59	\$48.33	\$46.06	6.451	6.451	
SUPERVISION	2.16	2.42	2.30			
INDUSTRIAL RELATIONS	1.03	1.15	1.09			
FACTORY CLERKS	.27	.30	.29			
INDUSTRIAL ENGINEERING	.30	.33	.32			
DEPRECIATION	3.16	3.58	3.35			
PE & C DIRECT	.20	.22	.21			
FLOOR SPACE	2.34	2.62	2.48			
PROJECT COST	.90	1.01	.95			
OTHER DIRECT	.28	.31	.29			
TOTAL MFG O/H	\$10.64	\$11.94	\$11.28	1.599	-	
SUB-TOTAL	\$124.14	\$144.93	\$131.17	19.150		
PLANT OVERHEAD	21.87	25.35	23.60	3.359	-	
UNADJUSTED FACTORY COST	\$146.01	170.28	\$154.77	22.509	17.551	
FACTORY COST (ADJ. FOR COST RED)	\$142.73	\$166.45	\$151.29	22.002	17.156	158.05
SELLING & ADMINISTRATIVE	14.60	17.92	16.41	2.334	921	16.76
TECHNICAL	2.69	3.30	3.02	430	154	3.09
DISTRIBUTION	3.65	4.48	4.10	583	368	4.19
COST BEFORE ADMIN. EXP	163.67	192.15	174.82		18.599	
TOTAL COST	\$164.89	\$194.03	\$176.59	25.579	19.119	\$183.75
EARNING BEFORE ADMIN. EXP	28.36	43.65	41.05		12.103	
less: ADMIN. EXP	1.22	1.88	1.77	230	520	1.66
PRETAX EARNINGS	\$27.16	\$41.77	\$39.28	5.123	11.583	36.30
less: TAX						
plus: AMORTIZED ITC						
NET EARNINGS						
PRETAX MARGIN (% OF NET SELLING)	14.1%	17.7%	18.2%			16.7%

BARBER - PRESALE R 0112660

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WITH DESCRIPTION COLUMN

ALTERNATIVE I

M/700 LINE AFTER WITH BOLT LATCH 1982

WITHOUT PRICE ADJUSTMENT

 TR
11/12/80

	M/700 ADL	M/100 BDL	M/700	LINE AFTER	ER (M83)	WEIGHTED
			CLASSIC	Book	Incremental	Ave.
QUANTITY	46.636	88.398	4.176	139.210	139.210	139.210
RETAIL SELLING PRICE	\$358.14	\$439.72	\$402.55	57.254		\$411.28
NET SELLING PRICE	\$192.05	\$235.80	\$215.87	30.702	30.702	\$220.55
STANDARD MATERIAL	\$31.89	\$39.92	\$33.42	5.156	5.156	
MATERIAL VARIANCE	3.88	4.93	4.13	634	634	
STANDARD LABOR	23.00	25.82	24.20	3.456	3.456	
LABOR VARIANCE	13.52	15.37	13.46	2.046	2.046	
DIRECT EXPENSE	22.74	25.90	25.54			
GAS & POWER	2.30	2.58	2.42			
INDUSTRIAL RELATIONS	17.49	19.73	18.04			
GRATIS REPAIRS	.87	.93	.87			
TOTAL DIRECT CHGS.	43.40	49.14	46.87	6.564	6.564	
SUPERVISION	2.22	2.48	2.36			
INDUSTRIAL RELATIONS	1.06	1.18	1.12			
FACTORY CLERKS	.28	.31	.30			
INDUSTRIAL ENGINEERING	.31	.34	.33			
DEPRECIATION	3.29	3.71	3.48		18	
PE & C DIRECT	.21	.23	.22			
FLOOR SPACE	2.41	2.69	2.55			
PROJECT COST	.93	1.04	.98			
OTHER DIRECT	.29	.32	.30			
TOTAL MFG O/H	11.00	12.30	11.64	1.649	18	
SUB-TOTAL	126.69	147.48	133.72	19.505	17.874	
PLANT OVERHEAD	22.32	25.80	24.05	3.422	-	
UNADJUSTED FACTORY COST	149.01	173.28	157.77	22.927	17.874	
FACTORY COST (ADJ. FOR COST RED)	145.73	169.45	154.29	22.420	17.479	161.05
SELLING & ADMINISTRATIVE	14.60	17.92	16.41	2.334	921	16.76
TECHNICAL	2.69	3.30	3.02	430	154	3.09
DISTRIBUTION	3.65	4.48	4.10	583	368	4.19
COST BEFORE ADMIN. EXP	166.67	195.15	177.82		18.922	
TOTAL COST	\$167.76	\$196.90	\$179.46	25.979	19.429	\$186.62
EARNING BEFORE ADMIN. EXP	25.38	40.65	38.05		11.780	
less: ADMIN. EXP	1.09	1.75	1.64	212	507	1.53
PRETAX EARNINGS	\$24.29	\$38.90	\$36.41	4.723	11.273	\$33.93
less: TAX						
plus: AMORTIZED ITC						
NET EARNINGS						
PRETAX MARGIN	12.6%	16.5%	16.9%			15.4%
(% OF NET SELLING)						

M/700 LINE AFTER WITH BOLT LATCH - 1982

PRICES ADJUSTED TO MAINTAIN 7% MARGIN

T20
10/23/80

	M/700 ADL	M/700 BDL	M/700	LINE AFTER (M \$)			WEIGHTED
			CLASSIC	BOOK	INCREMENTAL		Ave
QUANTITY	46.636	88.398	4.176	139.210	139.210		139.210
RETAIL SELLING PRICE	\$365.95	\$447.53	\$410.36	58.341			\$419.09
NET SELLING PRICE	\$196.24	239.99	220.06	31.285	31.285		\$224.74
STANDARD MATERIAL							
MATERIAL VARIANCE							
STANDARD LABOR							
LABOR VARIANCE							
DIRECT EXPENSE							
GAS & POWER							
INDUSTRIAL RELATIONS							
GRATIS REPAIRS							
TOTAL DIRECT CHGS.							
SUPERVISION							
INDUSTRIAL RELATIONS							
FACTORY CLERKS							
INDUSTRIAL ENGINEERING							
DEPRECIATION							
PE & C DIRECT							
FLOOR SPACE							
PROJECT COST							
OTHER DIRECT							
TOTAL MFG O/H							
SUB-TOTAL							
PLANT OVERHEAD							
UNADJUSTED FACTORY COST							
FACTORY COST (NOT FOR COST RED)	\$145.73	\$169.45	\$134.29	22.420	17.479		\$161.05
SELLING & ADMINISTRATIVE	14.91	18.24	16.72	2,378	939		17.08
TECHNICAL	2.74	3.36	3.08	438	156		3.14
DISTRIBUTION	3.73	4.56	4.18	594	375		4.27
COST BEFORE ADMIN. EXP	167.11	195.61	178.27		18,949		
TOTAL COST	\$168.36	\$197.52	\$180.07	26,064	19,479		\$187.23
EARNING BEFORE ADMIN. EXP	29.13	44.38	41.79		12,336		
less: ADMIN. EXP	1.25	1.91	1.80	234	530		1.69
PRETAX EARNINGS	\$27.88	\$42.47	\$39.99	5,221	11,806		27.51
less: TAX							
plus: AMORTIZED ITC							
NET EARNINGS							
PRETAX MARGIN	14.2 %	17.7 %	18.2 %				16.7 %
(% OF NET SELLING)							

M/700 LINE AFTER WITH BOLT LATCH

WITHOUT PRICE ADJUSTMENT

SLING & SWIVELS DELETED FROM BDL GRADE

720
10/25/80

	M/700 ADL	M/700 BDL	M/700	LINE AFTER (M/S)		WEIGHTED
			CLASSIC	BOOK	INCREMENTAL	AVE
QUANTITY	46.636	88.398	4.176	139.210	139.210	139.210
RETAIL SELLING PRICE	\$352.14	\$439.72	\$402.55	57,254		\$411.28
NET SELLING PRICE	\$192.05	\$235.80	\$215.87	30,702	30,702	\$220.55
STANDARD MATERIAL	\$31.89	\$33.65	\$33.42	4,601	4,601	
MATERIAL VARIANCE	3.88	4.16	4.13	566	566	
STANDARD LABOR	23.00	25.81	24.20	3,456	3,456	
LABOR VARIANCE	13.52	15.37	13.46	2,046	2,046	
DIRECT EXPENSE	22.74	25.89	25.54			
GAS & POWER	2.30	2.58	2.42			
INDUSTRIAL RELATIONS	17.49	19.72	18.04			
GRATIS REPAIRS	.87	.93	.87			
TOTAL DIRECT CHGS.	43.40	49.12	46.87	6,562	6,562	
SUPERVISION	2.23	2.48	2.36			
INDUSTRIAL RELATIONS	1.06	1.18	1.12			
FACTORY CLERKS	.28	.31	.30			
INDUSTRIAL ENGINEERING	.31	.34	.33			
DEPRECIATION	3.29	3.71	3.48		12	
PE & C DIRECT	.21	.23	.22			
FLOOR SPACE	2.41	2.69	2.55			
PROJECT COST	.93	1.04	.98			
OTHER DIRECT	.29	.32	.30			
TOTAL MFG O/H	11.00	12.30	11.64	1,649	18	
SUB-TOTAL	126.69	140.41	133.72	18,880	17,249	
PLANT OVERHEAD	22.32	24.56	24.05	3,312	-	
UNADJUSTED FACTORY COST	149.01	164.97	157.77	22,192	17,249	
FACTORY COST (ADJ. FOR COST RED)	145.73	161.33	154.29	21,702	16,868	155.89
SELLING & ADMINISTRATIVE	14.60	17.92	16.41	2,334	921	16.76
TECHNICAL	2.69	3.30	3.02	430	154	3.09
DISTRIBUTION	3.65	4.48	4.10	583	363	4.19
COST BEFORE ADMIN. EXP	166.67	187.03	177.82		18,311	
TOTAL COST	\$167.76	\$189.13	\$179.46	25,292	18,844	\$181.68
EARNING BEFORE ADMIN. EXP	25.38	48.77	38.05		12,391	
less: ADMIN. EXP	1.09	2.10	1.64	243	533	1.75
PRE-TAX EARNINGS	\$24.29	\$46.67	\$36.41	3,410	11,858	\$38.87
less: TAX						
plus: AMORTISED ITC						
NET EARNINGS						
PRE-TAX MARGIN	12.6%	19.8%	16.9%			17.6%
(% OF NET SELLING)						