

DEVELOPMENT & TOOLING COST

\$18,920

PRICE, COST & PROFIT

	<u>A Grade Std.</u>	<u>S Grade Std.</u>	<u>R Grade Std.</u>
Commercial Cost	\$ 43.53	\$43.53	\$43.53
Net Selling (All Discounts Deducted)	35.49	35.49	35.49
Profit per gun	(8.04)	(8.04)	(8.04)
Profit per gun (project)	(10.48)	(10.48)	(10.48)
Retail price	64.95	64.95	64.95
<u>ANNUAL PROFIT - NORMAL YEAR</u>			
A Grade Std.	<u>As Priced</u> (\$7718.40)	<u>Project</u> (13,060.80)	
S Grade Std.	(8361.60)	(10,399.20)	
R Grade Std.	(643.20)	(838.40)	
<u>INCREASE IN W. I. P. I. INVENTORY</u>		\$4354.00	
<u>COST OF INVENTORY OBSOLESCENCE</u>		4115.00	

NOTE: The R-Grade Std. (with Open Sights) can be produced without checkering at a commercial cost of \$37.79 as compared to \$43.53 with checkering.