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File 851.100



February 26, 1947

TO: V. G. DeReus  
FROM: W. T. Lennox  
SUBJECT: M/721 RIFLE, REVISED ESTIMATE CFF-17

Revised estimate has been made of the M/721 Rifle, and shows a cost per each for direct material of \$6.01 (At quoted prices) and \$4.89 for direct material (At Remington's estimated factory cost for purchased components) and for direct labor \$3.21. The previous estimate furnished September 12, 1946, showed a cost of \$5.27 per each for direct material and \$3.07 for direct labor.

The difference between the material cost previously submitted and the revised material cost (shown at quoted prices) is largely due to the increase in steel prices for the Receiver; on the Bolt Handle the latest quote is \$.24 compared with the previous quote of \$.05; the Bolt Handle Ball is now quoted at \$.08 whereas previously quoted at \$.04; the Butt Plate is now costing \$.14 for aluminum construction whereas previous Butt Plate was priced at \$.09 on the use of steel; the Center Guard Screw and Ejector were previously estimated on the basis of Remington's manufacturing whereas now it is planned to purchase; the Trigger Guard is now quoted at \$.60 whereas previously priced at \$.27.

The increase in direct labor is largely due to the additional work required for machining the Bolt Handle; the Front Sight was formerly planned to purchase as precision casting complete, whereas it is now proposed to add, use M/141 Front Sight; the Sear has now been redesigned to consist of two parts, namely, the Sear and Safety Cam. The Safety Cam results in an increased labor cost of approximately \$.03, and we estimate approximately an additional cent for labor work required on the Sear. For further information on the differences between previous and present estimate, the writer has an itemized list showing the old and new costs together with an explanation as to what caused the change. This estimate has been approved by

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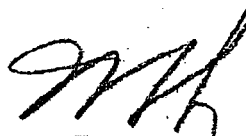
V. G. DeFeus

February 24, 1947

the M/721 Gun Designer and Group Leader of Process Engineering. The Plant Methods and Standards Department has not confirmed estimate. The direct labor costs are based on full utilization of an operator's time; that is, on power fed machinery an operator will be required to operate a sufficient number of machines to eliminate idle time.

Attached hereto are sheets showing the material and labor costs per 100 pieces for each component. The material cost is shown based on the lowest quoted prices and also at Remington's factory cost for those items it is planned to purchase.

Remington's factory cost was arrived at by calculating the material cost required, plus our direct labor, plus 100% burden for a punch press item, 332% burden for a Brown & Sharpe screw machine item, and 500% burden for a multiple spindle screw machine item.



W. T. Lennox  
Engineering Section  
Technical Department

WTL:JK  
Attach.

M/721 RIFLE

COST PER 100  
REVISED ESTIMATE  
2-24-47

REMINGTON

PART #	PART NAME	LOWEST QUOTE MATERIAL	FACTORY COST MATERIAL	DIRECT LABOR
17000	Barrel Assembly			\$25.55
17001	Barrel	\$52.00	\$52.00	27.35
17002	Barrel Bracket	11.00	6.58	-
17003	Front Sight Ramp	19.77	19.77	-
17004	Receiver	28.63	28.63	66.10
17005	Bolt Assembly	-	-	2.50
17006	Bolt Body	4.50	4.50	3.95
17007	Bolt Handle	\$4.00	5.80	6.35
17008	Bolt Handle Ball	7.88	6.65	-
17009	Bolt Head	4.38	4.38	12.10
17011	Ejector Washer	1.85	2.13	-
17012	Bolt Plug	2.57	2.57	4.25
17013	Bolt Stop	1.50	.87	.04
17014	Bolt Stop Spring	.32	.39	-
17015	Butt Plate	14.21	14.21	1.25
17016	Butt Plate Screw (2)	.48	.48	.04
17580	Center Guard Screw	4.98	1.35	.04
17017	Ejector	4.80	2.02	-
17018	Ejector Pin	.26	.26	-
17019	Ejector Spring	.34	.34	-
17020	Extractor	2.45	2.45	-
17021	Firing Pin	2.40	2.40	2.85
17022	Firing Pin Cross Pin	.47	.47	-
17023	Firing Pin Head	3.15	3.15	4.05
17024	Follower Assembly	-	-	.35
17024	Follower	6.15	4.52	-
17025	Magazine Spring	8.62	8.62	-
17025	Front Guard Screw	3.22	1.35	.04
17026	Front Sight	.34	.34	5.72
17027	Magazine	5.95	3.70	.10
17029	Main Spring	1.98	1.98	-
17030	Open Sight Assembly	25.30	2.50	.10
17031	Open Sight Base	-	2.08	-
17032	Open Sight Leaf	-	5.20	-
17033	Open Sight Stop	.35	.67	.08
17025	Rear Guard Screw	3.82	1.57	.04
17034	Receiver Plug Screw (4)	1.68	2.64	.08
17035	Stock	135.00	125.00	55.85
17036	Trigger Assembly	-	-	10.75
17037	Bolt Stop Pin	.44	.44	-
17038	Bolt Stop Release	1.07	1.44	.04
17039	Housing	19.62	17.00	.15
17040	Safety	5.66	7.90	.04
17945	Safety Cam	1.17	1.17	3.16

M/721 RIFLE

COST PER 100  
REVISED ESTIMATE  
2/24/47

PART #	PART NAME	LOWEST QUOTE MATERIAL	REMINGTON FACTORY COST	DIRECT LABOR
			MATERIAL	
17041	Safety Detent Ball	\$1.05	\$1.05	\$-
17042	Safety Detent Spring	1.26	1.26	-
17043	Safety Pivot Pin	1.09	1.06	.04
17044	Safety Snap Washer	.17	.17	-
17946	Sear	.91	.91	3.16
17037	Sear Pin	.38	.38	-
17047	Sear Spring	.41	.41	-
17048	Trigger	26.85	8.95	-
17049	Trigger Adjusting Screw (2)	2.84	1.54	-
17050	Trigger Connector	3.06	4.16	.04
17037	Trigger Pin	.46	.46	-
17047	Trigger Spring	.41	.41	-
17053	Trigger Stop Screw	2.20	.92	-
17054	Trigger Guard	60.40	23.00	3.15
17055	Trigger Guide Plate	2.43	1.22	.02
17224	Bolt Body Assembly	-	-	6.22
17255	Bolt Final Assembly	-	-	4.25
17222	Bolt Handle Assembly	-	-	2.05
17223	Firing Pin Assembly	-	-	2.50
17223	Trigger, Bolt Stop & Rec. Assembly	-	-	3.75
	Final Assembly	-	-	25.00
	Packing	57.34	57.34	9.00
	Total	\$572.64	\$465.83	\$292.20
	Safety Factor 5%	28.63	23.29	29.22 10%
		\$601.27	\$489.12	\$321.42