

M/700 - BDL GRADE RECEIVER FINISH
REPLACE RECEIVER MATTE FINISH WITH ADL TYPE FINISH

	<u>Estimated Cost Per 100 Guns</u>	
	<u>Full Book</u>	<u>Cash</u>
Operating Labor	\$ 16.85	\$ 16.85
Direct Expense	7.73	7.73
Industrial Relations	6.07	6.07
Allocated Burden	4.71	1.28
Manufacturing Expense	4.16	.67
Plant Overhead	9.88	1.25
Inventory Adjustment	.49	.34
Total Cost	\$ 49.89	\$ 34.19
Unit Improvement in Operating Cost	\$.50	\$.34
Additional Earnings at 1964 Volume of 9000 rifles		\$ 3100