CONFIDENTIAL

TABLE 4

MODEL 600 COSTS

PROJECT ESTIMATE VERSUS ACTUAL

	PROJECT		1964 ACTUAL			
	3rd YEAR (1966)	1st YEAR (1964)	LATEST THREE MONTHS OCT.	NOV.	DEC.	AVERAGE FOR 1964
MATERIAL						
- STANDARD	$ 7.29	$ 7.29	$ 7.36	$ 7.03	$ 7.03	$ 7.30
- VARIANCE	.18	.18	.63	.99	.72	.62
TOTAL MATERIAL	$ 7.47	$ 7.47	$ 7.99	$ 8.02	$ 7.75	$ 7.92
LABOR						
- STANDARD	$ 5.88	$ 5.88	$ 6.43	$ 6.17	$ 6.17	$ 6.38
- VARIANCE	1.98	2.27	2.28	2.18	2.10	2.23
TOTAL LABOR	$ 7.86	$ 8.15	$ 8.71	$ 8.35	$ 8.27	$ 8.61
DIRECT EXPENSE	$ 6.31	$ 6.81	$ 8.11	$ 5.60	$ 5.64	$ 6.91
INDUSTRIAL REL.	2.59	2.69	2.03	2.86	2.27	2.70
ALLOCATED EXPENSE	2.95	3.40	3.10	2.76	3.61	3.14
ENGINEERING	$ .78	$ 1.45	$ 1.68	$ 2.79	$ 2.35	$ 1.67
WARRANTY REPAIRS	.52	.25	.18	.34	.16	.13
MFG. BURDEN	$ 2.59	$ 2.90	$ 1.53	$ 3.09	$ 2.50	$ 2.12
PLANT OVERHEAD	7.46	8.28	7.17	7.51	7.16	7.63
INVENTORY ADJ.	.19	.41	.41	.41	.40	.43
TOTAL FACTORY COST	$38.72	$41.81	$40.91	$41.73	$40.11	$41.26
OVER OR (UNDER) 1ST YEAR PROJECT ESTIMATE		0	($ .90)	($ .08)	($1.70)	($ .55)

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