TABLE 4

MODEL 600 COSTS

PROJECT ESTIMATE VERSUS ACTUAL

	PROJECT 3rd YEAR (1966)	PROJECT 1st YEAR (1964)	1965 (2nd YEAR) 6 MOS. AVERAGE	AVERAGE FOR 1964
MATERIAL				
- STANDARD	$ 7.29	$ 7.29	$ 7.03	$ 7.30
- VARIANCE	.18	.18	.81	.62
TOTAL MATERIAL	$ 7.47	$ 7.47	$ 7.84	$ 7.92
LABOR				
- STANDARD	$ 5.88	$ 5.88	$ 6.17	$ 6.38
- VARIANCE	1.98	2.27	1.88	2.23
TOTAL LABOR	$ 7.86	$ 8.15	$ 8.05	$ 8.61
DIRECT EXPENSE	$ 6.31	$ 6.81	$ 5.88	$ 6.91
INDUSTRIAL REL.	2.59	2.69	2.67	2.70
ALLOCATED EXPENSE	2.95	3.40	2.64	3.14
ENGINEERING	$ .78	$ 1.45	$ .95	$ 1.67
WARRANTY REPAIRS	.52	.25	.16	.13
MFG. BURDEN	$ 2.59	$ 2.90	$ 1.57	$ 2.12
PLANT OVERHEAD	7.46	8.28	6.65	7.63
INVENTORY ADJ.	.19	.41	.47	.43
TOTAL FACTORY COST	$38.72	$41.81	$36.88	$41.26
OVER OR (UNDER)		0	($ 4.93)	($ .55)