MODEL 600 COSTS - COMPARISON OF ACTUALS VERSUS PROJECT

	Project 3rd Year 1966	Project 1st Year 1964	1st Year Actual	2nd Year 1965 Actuals 1st 6 Mos.	2nd 6 Mos.	12 Months Average
MATERIAL						
- Standard	$ 7.29	$ 7.29	$ 7.30	$ 7.03	$ 7.24	$ 7.13
- Variance	.18	.18	.62	.81	.94	.88
TOTAL MATERIAL	$ 7.47	$ 7.47	$ 7.92	$ 7.84	$ 8.18	$ 8.01
LABOR						
- Standard	$ 5.88	$ 5.88	$ 6.38	$ 6.17	$ 6.11	$ 6.14
- Variance	1.98	2.27	2.23	1.88	1.70	1.80
TOTAL LABOR	$ 7.86	$ 8.15	$ 8.61	$ 8.05	$ 7.81	$ 7.94
DIRECT EXPENSE	6.31	6.81	6.91	5.88	6.14	6.01
IND. RELATIONS	2.59	2.69	2.70	2.67	2.60	2.63
ALLOCATED EXPENSE	2.95	3.40	3.14	2.64	1.89	2.28
DIRECT CHARGES						
Engineering	.66	1.30	1.67	.77	.44	.61
Other Direct	.12	.15	-	.18	.21	.19
TOTAL DIRECT CHARGES	.78	1.45	1.67	.95	.65	.80
WARRANTY REPAIRS	.52	.25	.13	.16	.19	.17
MFG. BURDEN & W'HOUSE	2.59	2.90	2.12	1.57	1.97	1.76
PLANT OVERHEAD	7.46	8.28	7.63	6.65	5.35	6.03
INVENTORY ADJUSTMENT	.19	.41	.43	.47	.53	.50
TOTAL FACTORY COST	$38.72	$41.81	$41.26	$36.88	$35.31	$36.13
OVER OR (UNDER) PROJECT	-	-	($ .55)	($ 4.93)	($ 6.50)	($ 5.68)