

Exhibit 3

MODEL 742 COMPARISON OF
ESTIMATED COSTS & EARNINGS -
PRESENT TWO GRADES
(REGULAR & BDL)

MODEL 742 PROPOSED PROGRAM
FOR 1968
ADL GRADE WITH DESIGN CHANGES
BDL GRADE PRESENT DESIGN -
SELLING PRICE INCREASED

	PRESENT LINE		REGULAR	BDL
	REGULAR	BDL		
RETAIL SELLING PRICE	\$159.95	\$169.95	\$159.95	\$179.95
NET SELLING PRICE	86.26	91.66	86.26	97.05
UNIT FACTORY COST	44.82	49.63	48.52	49.63
UNIT SELLING, ADMIN. & RESEARCH	8.79	9.35	8.79	9.90
TOTAL UNIT COST	\$ 53.61	\$ 58.98	\$ 57.31	\$ 59.53
UNIT OPERATIVE EARNINGS	\$ 32.65	\$ 32.68	28.95	37.52
% OF NET SELLING	37.9%	35.7%	33.6%	38.7%

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