

Estimated Factory Cost of Producing
The M/32 Over & Under Shotgun

October 12, 1967

Approximate cost per gun

Material (including var.)	\$ 49.26
Labor (including var.)	64.53
Burden	97.64
*Chrome lined barrels	16.00
Plant Overhead	45.49
Inventory adjustment	<u>2.27</u>
Total Estimated Factory Cost for \$750 gun	\$275.19

Retail Price	<u>\$750.00</u>	<u>\$500.00</u>
Factory Cost	<u>275.19</u>	<u>255.83</u>
Net Selling	499.94	333.29
Factory Profit	224.75	77.46
Selling & Admin.	38.50	25.60
Research	16.50	11.00
Total Cost	330.19	292.43
Operative Earnings	<u>169.75</u>	<u>40.86</u>
Per cent.	44%	14%

* Chrome lined barrels not used on \$500 model. All other costs the same.