

3200 OVER AND UNDER 12 GAUGE SHOTGUN

PRELIMINARY FULL FACTORY COSTS

BASIS - REVISED PROCESS TO REDUCE N/C OPERATIONS  
AND NO ALLOCATION FOR SPACE OR NEW BUILDING

RETAIL PRICE	\$ 425.00	\$ 475.00
NET SELLING	\$ 227.27	\$ 254.00
FACTORY COST	\$ 129.78	\$ 129.78
SELLING AND ADMIN. RESEARCH	\$ 23.18 <u>\$ 6.82</u>	\$ 25.91 <u>\$ 7.62</u>
TOTAL COST	\$ 159.78	\$ 163.31
OPERATIVE EARNINGS	\$ 67.49	\$ 90.69
% OF NET SALES	29.7%	35.7%

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