

	<u>ESTIMATED COST PER EACH</u>		
	<u>100</u>	<u>250</u>	<u>500</u>
STD. MATERIAL - PARTS	\$ 705.10	\$ 630.17	\$ 583.11
- PACKING	3.50	3.50	3.50
MATERIAL VARIANCE	35.43	31.68	29.33
R & D LABOR (ASSEMBLY & TEST)	30.88	30.88	30.88
VARIANCE	6.18	6.18	6.18
R & D BURDEN	40.77	40.77	40.77
WORKS ENG. LABOR (PACK & CRATE)	3.14	3.14	3.14
VARIANCE	6.28	6.28	6.28
WORKS ENG. BURDEN	5.65	5.65	5.65
WARRANTY REPAIRS	<u>15.00</u>	<u>15.00</u>	<u>15.00</u>
SUB-TOTAL	\$ 851.93	\$ 773.25	\$ 723.84
PLANT OVERHEAD (MAT'L ONLY)	37.20	33.27	30.80
INVENTORY ADJUSTMENT	<u>8.29</u>	<u>8.07</u>	<u>7.55</u>
FACTORY COST	\$ 898.02	\$ 814.59	\$ 762.19
VENDOR TOOLING*	\$ 7.40	\$ 2.96	\$ 1.48
FACTORY COST INCLUDING TOOL AMORTIZATION	\$ 905.42	\$ 817.55	\$ 763.67

*VENDOR TOOLING COST - \$7400.00

JHS:I
7/14/71

EXHIBIT 7

WIL02145