

MODEL 780 A.P. GUN - 50.56 Cal. - Catalog # 9730

	Month of January 1975		4th Quarter 1975 (Forecast No. 1)		4th Quarter 1975 Current Estimate	
	Cost Per M Rounds or Per Gun	% of Net Selling Price	Cost Per M Rounds or Per Gun	% of Net Selling Price	Cost Per M Rounds Or Per Gun	% of Net Selling Price
Direct Material*						
STEEL	2.86	2.9	2.90	2.9	3.10	3.1
WOOD	2.71	2.8	2.75	2.8	3.23	3.3
PURCHASED PARTS	4.26	4.3	4.35	4.4	4.58	4.6
OTHER	3.19	3.2	3.42	3.4	2.06	2.1
Total Direct Material	13.02	13.1	12.42	12.5	12.97	13.1
Input Direct Labor	15.51	15.7	17.08	17.3	17.08	17.3
Input Burden	29.00	29.3	31.99	32.3	32.08	32.4
Total Cost to Warehouse	57.53	58.1	61.49	62.1	62.13	62.8
Factory Margin	41.42	41.9	37.46	37.9	36.52	37.2
Deduct: G & A Expense @ 11.2 %	11.08	11.2	11.08	11.2	11.08	11.2
Operative Earnings	30.34	30.7	26.38	26.7	25.44	26.0
Deduct: Interest Expense @ 1.4%	1.39	1.4	1.39	1.4	1.39	1.4
Earnings after interest expense	28.95	29.3	24.99	25.3	24.05	24.6
Net Selling Price	98.95		98.95		98.95	

*January 1975 - At most recent purchase price through January.
4th Quarter - At purchase prices projected for period in No. 1 Forecast.