

	EST. COST PER 100	
	M/7Y1 #Y0465	M/700 #16Y64
STD. MATERIAL	15.000	77.745
VARIANCE (3%)	.450	.873
TOTAL MAT'L	15.450	78.618
STD. LABOR	7.174	11.866
VARIANCE	.356	3.791
TOTAL LABOR	7.530	15.657
DIRECT EXPENSE (ACT)	.866	4.407
IND. RELATIONS (35%)	.886	5.480
TOTAL DIRECT COST/100	19.732	54.087

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