

M/100 .17 CAL. BARREL - STAINLESS VS STANDARD STEEL

FACTORY COST DATA - CURRENT DOLLARS

701
11/18/80

	.17 CAL STAINLESS STEEL		.17 CAL STANDARD STEEL (No Finish Turn)		.22 CAL - STANDARD STEEL (No Finish Turn)	
	FULL ALLOCATION	INCREMENTAL	FULL ALLOCATION	INCREMENTAL	FULL ALLOCATION	INCREMENTAL
QUANTITY						
RETAIL SELLING PRICE						
NET SELLING PRICE						
STANDARD MATERIAL	10.46	10.46	1.84	1.84	1.84	1.84
MATERIAL VARIANCE ^{.1837}	1.92	1.92	.23	.23	.23	.23
STANDARD LABOR	5.61	5.61	5.07	5.07	4.92	4.92
LABOR VARIANCE ^{.656}	3.69	3.69	3.07	3.07	2.98	2.98
DIRECT EXPENSE ^{.CAL}	3.87	3.87	3.22	3.22	2.42	2.42
GAS & POWER ^{.10}	.56	.56	.51	.51	.49	.49
INDUSTRIAL RELATIONS ^{.479}	4.45	4.45	3.90	3.90	3.78	3.78
GRATIS REPAIRS ^{.076}	.20	.20	.18	.18	.18	.18
TOTAL DIRECT CHGS.	9.08	9.08	7.81	7.81	6.87	6.87
SUPERVISION ^{.0963}	.54	-	.49	-	.47	-
INDUSTRIAL RELATIONS ^{.0458}	.26	-	.23	-	.23	-
FACTORY CLERKS ^{.0120}	.07	-	.06	-	.06	-
INDUSTRIAL ENGINEERING ^{.0133}	.07	-	.07	-	.07	-
DEPRECIATION ^{.1400}	.79	-	.71	-	.69	-
PE & C DIRECT ^{.0080}	.05	-	.04	-	.04	-
FLOOR SPACE ^{.1042}	.58	-	.53	-	.51	-
PROJECT COST ^{.0400}	.22	-	.20	-	.20	-
OTHER DIRECT ^{.0123}	.07	-	.06	-	.06	-
TOTAL MFG O/H	2.65	-	2.39	-	2.33	-
SUB-TOTAL	33.39	30.76	20.41	18.02	19.17	16.84
PLANT OVERHEAD ^{.1746}	5.84	-	3.57	-	3.35	-
UNADJUSTED FACTORY COST	39.23	30.76	23.98	18.02	22.52	16.84
FACTORY COST (COST RED) ^{ADJ. FOR}						
SELLING & ADMINISTRATIVE						
TECHNICAL						
DISTRIBUTION						
COST BEFORE ADMIN. EXP						
TOTAL COST						
EARNING BEFORE ADMIN. EXP						
less: ADMIN. EXP						
PRETAX EARNINGS						
less: TAX						
plus: AMORTIZED ITC						
NET EARNINGS						
PRETAX MARGIN (% OF NET SELLING)						