

EXHIBIT III

		Machine	
	No. of Oper.	Standard Labor/C	Expense/C
<u>Machining (Wood)</u>			
Joint & Plane	2	\$ 4.815	\$.013
Saw	1	2.700	.232
Shape	5	21.269	47.812
Drill	4	18.477	1.550
Profile	1	8.278	14.205
Inlet	2	25.408	9.828
Rout	4	23.579	2.769
Checker	2	27.269	135.605
1981 Ave.	21	\$131.795	\$ 212.014
<u>Machining (Metal)</u>			
Mill	31	\$198.875	\$183.661
Drill	12	88.116	69.159
Ream	13	48.335	17.223
C'Sink & C'Bore	5	18.179	11.873
Spot			
Hand Screw Machine			
Broach	2	15.958	26.947
Deburr	16	40.346	3.449
Lathe	4	36.125	36.458
Chamfer	1	4.578	.282
Tap	6	28.834	16.900
Saw -Cutoff	4	20.282	11.931
Machine Straighten	2	13.230	.200
Grind	11	45.937	7.064
Upset	1	1.303	2.510
G.F.M.	1	25.536	17.973
profile	2	9.617	5.745
Auto Screw Machine	1	6.946	6.014
Jewel	1	6.392	10.747
1981 Ave.	112	\$608.589	\$428.136

		Manual	
	No. of Oper.	Standard Labor/C	Total Expense/C
<u>Surface Finish (Metal)</u>			
File	9	\$48.927	\$2.659
Polish & Buff	13	138.348	42.600
Black Oxide	11	5.539	8.495
Nitre Black	9	.633	.045
Supersheen	18	7.209	3.430
Almco	1	14.363	5.364
Spin Finish (Ultramatic)	2	31.605	5.351
Tumblast	1	5.175	8.356
Steelguard	1	.894	.022
Alumilite	2	3.997	1.678
Vibrate	1	.623	.193
Roto Finish			
Micro Bond	1	.546	.030
1981 Ave.	69	\$ 257.859	\$ 78.233
<u>Surface Finish (Wood)</u>			
Sand	3	\$34.646	\$ 67.622
Stain	1	38.827	3.203
Seal	2	50.050	2.053
Spray	2	53.224	94.017
1981 Ave.	8	\$ 476.747	\$ 166.895
<u>Heat Treat</u>			
Cyanide Harden	17	\$ 1.893	\$ 1.055
Microcarb Harden	6	3.815	4.824
Neutral Salt Harden	2	2.619	.307
Draw	3	1.106	.834
Anneal	3	2.255	.633
Cyanide Deplate	1	1.373	.471
Copper Braze	2	3.964	.734
Copper Deplate			
Lindberg Draw	11	6.506	1.472
Austemper	1	6.220	3.114
Weld	1	2.708	.109
1981 Ave.	47	\$ 32.459	\$ 13.553

EXHIBIT III (continued)

	<u>No. of Oper.</u>	<u>Standard Labor/C</u>	<u>Total Expense/C</u>
<u>Miscellaneous</u>			
Stamp	4	\$ 6.521	\$.216
Re-Tap			
Magnaflux	2	16.195	1.820
Stake			
Shave	1	6.646	6.329
Degrease	5	3.347	.898
Wash	29	9.186	.845
Rollmark	3	5.776	.924
Load & Unload			
Assemble & Disassemble	16	180.855	4.446
Inspect & Repair	1	67.773	24.766
Heat-Quench			
Purge & Heat			
Cool			
Test for Braze	3	7.205	.113
Groove Firing Pin Shank			
Chamfer			
Oil-Remove Chips			
NC Charges			
Custom Shop			
Straighten			
Mold	10	16.014	4.804
Gage	2	2.955	.060
Adjust	1	12.842	.184
Burn Off	1	.977	.133
Inspect	46	8.988	.145
Inspect & Straighten	1	9.397	.166
Pickle	1	.440	.061
Demagnetize	1	4.270	.134
1981 Ave.	127	\$ 359.387	\$ 46.044