OP #	PROCESS DESCRIPTION	MACHINE DESCRIPTION	Capital $	Ops. $	Depart. Number	Depart. Labor $	Total % Overhead	Std. Run Hours	Material $	Labor $	Over Head $	Oper. Cost
	Blank Material											
10	press handle on bolt bodt	mead press	$ 15,000.00	$ 800.00	8560	$ 15.40	285.31%	0.0051000		$ 0.08	$ 0.22	$ 0.30
		fixture	$ 1,100.00									
		gage		$ 800.00								
20	braze handle on body	braze machine	$ 15,000.00	$ 800.00	8560	$ 15.40	285.31%	0.0065000		$ 0.10	$ 0.29	$ 0.39
		fixture	$ 1,100.00									
		gage		$ 800.00								
30	deplate	material handling	$ 1,500.00	$ 800.00	8551	$ 15.78	277.81%	0.0000100		$ 0.00	$ 0.00	$ 0.00
40	ultrasonic test				8551	$ 15.78	277.81%	0.0100000		$ 0.16	$ 0.44	$ 0.60
50	inspect				8551	$ 15.78	277.81%	0.0000100		$ 0.00	$ 0.00	$ 0.00
60	ream	drill press	$ 5,000.00	$ 600.00	8560	$ 15.40	285.31%	0.0084050		$ 0.13	$ 0.37	$ 0.50
		fixture		$ 800.00								
70	rotoblast	fixture	$ 1,500.00	$ 400.00	8551	$ 15.78	277.81%	0.0053000		$ 0.08	$ 0.23	$ 0.32
80	color	material handling	$ 2,000.00	$ 400.00	8551	$ 15.78	277.81%	0.0040000		$ 0.06	$ 0.18	$ 0.24
	Totals		**$ 42,200.00**	**$ 6,200.00**				**0.039325**	**$ -**	**$ 0.61**	**$ 1.73**	**$ 2.34**

(-1.10)

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