

MODEL 550 RIFLE - COST AND EARNINGS COMPARISON  
PRESENT WALNUT WOOD VERSUS SYCAMORE

	<u>WALNUT</u>	<u>SYCAMORE</u>
RETAIL PRICE	\$ 56.95	\$ 56.95
NET SELLING	30.73	30.73
STD. MATERIAL	\$ 5.25	\$ 4.55
VARIANCE	.08	.07
STD. LABOR	3.87	3.91
VARIANCE	2.03	2.05
BURDEN	<u>9.79</u>	<u>9.89</u>
SUB-TOTAL	21.02	20.47
PLANT OVERHEAD	3.99	3.89
INVENTORY ADJ.	<u>.25</u>	<u>.24</u>
FACTORY COST	\$ 25.26	\$ 24.60
SELLING AND ADMIN.	\$ 2.37	\$ 2.37
RESEARCH	<u>1.01</u>	<u>1.01</u>
TOTAL COST	\$ 28.64	\$ 27.98
OPER. EARNINGS	\$ 2.09	\$ 2.75
% OF NET SELLING	6.8%	8.9%