

EXHIBIT 2

MODEL 540X RIM FIRE TARGET RIFLE
COMPARISON OF PROJECT VERSUS PRESENT COSTS
FULL BOOK COST DATA (UNIT BASIS)

	<u>Project</u>		<u>Present</u>	
	<u>With Sights</u>	<u>Without Sights</u>	<u>With Sights</u>	<u>Without Sights</u>
VOLUME	900	1600	900	1600
RETAIL SELLING PRICE	\$104.95	\$ 79.95	\$104.95	\$ 79.95
NET SELLING PRICE	\$ 60.36	\$ 45.98	\$ 60.24	\$ 45.89
FACTORY COST	\$ 46.75	\$ 33.44	\$ 50.33	\$ 35.65
SELL.-ADMIN.-R&D	\$ 6.52	\$ 4.97	\$ 6.63	\$ 5.04
TOTAL COST	\$ 53.27	\$ 38.41	\$ 56.96	\$ 40.69
OPERATIVE EARNINGS	\$ 7.09	\$ 7.57	\$ 3.28	\$ 5.20
% of NET SELLING	11.7%	16.5%	5.4%	11.3%
DIFFERENCE IN OPER. EARNINGS			(\$4.19)	(\$2.37) 83

CASH COST DATA

	<u>Project</u>	<u>Present</u>
RETURN ON INVESTMENT	14.2%	9.1%
NET EARNINGS AFTER AMORTIZATION OVER 12 YEARS OF R&D AND OTHER OPERATION CHARGES	(\$1810)	(\$3780)

DIFFERENCE IN FACTORY COST (MAJOR ITEMS)

	<u>Project</u>	<u>Present</u>	<u>Difference</u>
BUTT PAD ASSEMBLY	\$ 1.46	\$ 4.37	(\$ 2.91)
REDFIELD FRONT SIGHTS (#68)	\$ 2.16	\$ 3.74	(\$ 1.58)

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