REPRODUCED AT THE NATIONAL ARCHIVES

SOUTH SAN FRANCI[illegible]

Trade Name: Decoret Varnish Stain
Category: Varnish Stain
Color: Light Oak
Number: 2772
Quality: First

PIGMENT: .45%	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
CW-4417 Brown Paste (62.8% Varnish)	9.5	.95	.312 Lb.	$2.96
VEHICLE: 99.55%				
V-260 Enamel Vehicle	657	85.9	.88 Gal.	75.59
V-244 Drier	41.5	5.9	.34 "	2.01
3024 Coal Oil	67	10	.084 "	.84
				$81.40
Calculated Yield	775	102.75		
Manufacturing Loss 2.7%		2.75		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield)	.81
Direct Labor Cost per Gallon	.046
Factory Overhead per Gallon	.114
Bulk Cost per Gallon	.97
Complete Package Cost per Gallon (Container plus Filling Expense)	.25
Factory Cost in Package per Gallon	1.22

PRICES:

(A)	To a Company owned or controlled outlet	2.00
(B)	To an independent wholesaler	[illegible]
(C)	By Company owned or controlled outlet to retail customer	[illegible]
(D)	To an independent retailer (Dealer)	[illegible]
(F)	To other (specify)	[illegible]

[illegible] - [illegible] Commercial buyer.
[illegible] - [illegible] Commercial buyer.

OPA 16394

N 5186