

BRIGGS-MARONEY COMPANY, INC.

ADE NAME: "Bri-Mar Speedall Varnish"
 TEGORY: All Purpose Varnish - Interior and Exterior
 LOR: Clear
 MBER: 80
 ALITY: First

	Lb.	Yield In Gallons	Unit Cost	Total Cost
N VOLATILE: 50.7%				
F 7 Amberol Gum	75	7.50	.15 $\frac{3}{4}$ lb.	\$11.81
Ester Gum	25	2.50	.10 "	2.50
Litharge	1		9.16 cwt.	.09
Cobalt Acetate	$\frac{1}{2}$		.84 lb.	.63
LATILE: 49.3%				
Bodied Castor Oil	25		1.40 gal.	35.00
Mineral Spirits	15		.12 "	1.80
Pure Gum Turpentine	15		.82 "	12.30
VM & P Naphtha	10		.14 $\frac{3}{4}$ "	1.48
Nuodex Cobalt Dryer	3 $\frac{3}{4}$		.45 "	1.69
LCUATED YIELD		78 $\frac{3}{4}$		67.30
NUFACTURING LOSS 6%		4 $\frac{3}{4}$		
TUAL YIELD		74		

OST ANALYSIS:

aterial Cost Per Gallon (Total Cost Divided By Actual Yield).....	.91
irect Labor Cost Per Gallon	.04
actory Overhead Per Gallon	.08
lkl Cost Per Gallon	\$1.03
omplete Package Cost Per Gallon (Container Plus Filling Expense).....	.22
actory Cost In Package Per Gallon	\$1.25

Unit cost per gallon includes handling charges as set up by the
 National Paint, Varnish & Lacquer Association, Inc. of 0125 per
 gallon on Liquids and 0016 per pound on Dry Material.

Prices

Show the highest net unit price which was charged or which would have
 been charged in March 1942, to each of the following types of Buyers or
 Transferees:

(A) To a Company owned or controlled outlet	none
(B) To an independent Wholesaler	\$2.55
(C) By Company owned or controlled outlet to retail customer	none
(D) To an independent retailer (Dealer)	\$3.00
(E) To other (specify)	

50.00