

BRIGGS-MARONEY COMPANY, INC.

ADE NAME: "Bri-Mar Speedall Varnish"
 CATEGORY: All Purpose Varnish - Interior and Exterior
 COLOR: Clear
 NUMBER: 80
 QUALITY: 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	$\frac{3}{4}$		.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
REGULATED YIELD		78 $\frac{3}{4}$		67.30
MANUFACTURING LOSS 6%		4 $\frac{3}{4}$		
TOTAL YIELD		74		

COST ANALYSIS:

Material Cost Per Gallon (Total Cost Divided By Actual Yield).....	.91
Direct Labor Cost Per Gallon	.34
Factory Overhead Per Gallon	.08
Blank Cost Per Gallon	\$1.03
Complete Package Cost Per Gallon (Container Plus Filling Expense).....	.22
Factory 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)	

40.00