

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Felspar
 CATEGORY: Spar Varnish
 COLOR:
 NUMBER:
 QUALITY: First

	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
PIGMENT:				
Beckacite 306	100	10	.1666	16.66
Bodied Linseed Oil #4	200	25	1.20	30.00
Bodied Dehydrated	160	20	.1683	26.92
Castor Oil				
110 Dryer	4.		.2014	.80
105 Dryer	3.75		.2625	.98

VEHICLE:

Mineral Spirits	356	54	.1030	5.56
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CALCULATED YIELD	823.75	109	80.94
MANUFACTURING LOSS 2-1/2%		2.7	
ACTUAL YIELD,		106.3	

COST ANALYSIS:

Material Cost Per Gallon or Pound	.76 ¹³ ₈₉
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.08
Bulk Cost Per Gallon, or Pound	.88
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.06

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	\$ 3.10
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	4.40
(D) To an Independent Retailer (Dealer)	3.10
(E) To Other (Specify) Painters & Maintenance	4.00