

BRIGGS-MARONEY COMPANY, INC.

RADE NAME: "Bri-Mar Floor & Deck Enamel"
ATEGORY: Interior and Exterior Floor & Deck Enamel
OLOR: Gray
UMBER: 330
UALITY: First

	Lb.	Yield In Gallons	Unit Cost	Total Cost
IGMENT: 31.9%				
Titanox Calcium	250	9.60	\$5.91 cwt.	\$14.78
Asbestine	50	2.10	1.10 "	.55
EHICLE: 68.1%				
Varnish #100		25	.74 gal.	18.50
Varnish #59		60	.86 "	51.60
Lt. Washed Ochre in Oil	10	0.62	.073 lb.	.73
Lamp Black	2 $\frac{3}{4}$	0.31	.112 "	.31
Nuodex Cobalt Dryer		2 $\frac{1}{2}$	.45 gal.	.96
ALCULATED YIELD		99 $\frac{3}{4}$		87.43
ANUFACTURING LOSS 2-1/2%		2 $\frac{1}{4}$		
CTUAL YIELD		97 $\frac{1}{4}$		

COST ANALYSIS:

Material Cost Per Gallon (Total Cost Divided By Actual Yield).....	.90
Direct Labor Cost Per Gallon	.05
Factory Overhead Per Gallon	.10
Bulk Cost Per Gallon	\$1.05
Complete Package Cost Per Gallon (Container Plus Filling Expense).....	.17
Factory Cost In Package Per Gallon	\$1.22

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	\$2.1675
(C) By Company owned or controlled outlet to retail customer	none
(D) To an independent Retailer (Dealer)	\$2.55
(E) To other (specify)	