

## SOUTH SAN FRANCISCO

Trade Name: Oil Wood Stain  
 Category: Oil Stain  
 Color: Light Oak  
 Number: 1950  
 Quality: First

| PIGMENT: 14.7 %                   | Lbs. | Yield<br>In Gals. | Unit Cost | TOTAL COST |
|-----------------------------------|------|-------------------|-----------|------------|
| RP-25 Raw Sienna Paste (5.6% Oil) | 200  | 17.2              | .115 Lb.  | \$23.00    |
| RP-57 Talc Paste (36.5% Oil)      | 50   | 3.74              | .055 "    | 2.75       |

## VEHICLE: 85.3 %

|                        |      |    |          |         |
|------------------------|------|----|----------|---------|
| V-275 Mixing Varnish   | 75.6 | 10 | .77 Gal. | 7.70    |
| V-244 Drier            | 35   | 5  | .34 "    | 1.70    |
| 3026 Mineral Spirits   | 422  | 62 | .095 "   | 5.89    |
| 3038 Borax Solution    | 33.6 | 4  | .02 "    | .08     |
| Sulphonated Castor Oil | 8.7  | 1  | 1.26 "   | 1.26    |
|                        |      |    |          | \$42.38 |

|                         |       |        |
|-------------------------|-------|--------|
| Calculated Yield        | 824.9 | 102.94 |
| Manufacturing Loss 2.9% |       | 2.94   |
| Actual Yield            |       | 100    |

## COST ANALYSIS:

|                                                                        |      |
|------------------------------------------------------------------------|------|
| Material Cost per Gallon (Total Cost divided by actual yield).....     | .42  |
| Direct Labor Cost per Gallon.....                                      | .036 |
| Factory Overhead per Gallon.....                                       | .094 |
| Bulk Cost per Gallon.....                                              | .55  |
| Complete Package Cost per Gallon (Container plus Filling Expense)..... | .35  |
| Factory Cost in Package per Gallon.....                                | .80  |

## PRICES:

|                                                                   |      |
|-------------------------------------------------------------------|------|
| (A) To a Company owned or controlled outlet.....                  | 1.10 |
| (B) To an independent wholesaler.....                             | 1.10 |
| (C) By Company owned or controlled outlet to retail customer..... | 1.10 |
| (D) To an independent retailer (Dealer).....                      | 1.10 |
| (E) To other (specify).....                                       | 1.10 |

\* - Small Commercial Buyer.  
 \*\* - Large Commercial Buyer.

N 5187

OPA 16397