

BRIGGS-MARONEY COMPANY, INC.

TRADE NAME: "Bri-Mar Varnishes"
 ATEGORY: Interior Utility
 OLOR: Clear
 UMBER: 112
 UALITY: Second

	Lb.	Yield In Gallons	Unit Cost	Total Cost
NON VOLATILE: 51.2%				
Gum M 88	100	10.00	.16 $\frac{3}{4}$ lb.	\$16.75
Litharge	5		9.16 cwt.	.46
VOLATILE: 48.8%				
Bodied Castor Oil		32	1.40 gal.	44.80
#85 Varnish Oil		10	1.09 "	10.90
Mineral Spirits		60	.12 "	7.20
Nuodex Cobalt Dryer		5 $\frac{1}{2}$	.45 "	2.53
CALCULATED YIELD		117 $\frac{3}{8}$		82.64
MANUFACTURING LOSS 6%		7		
ACTUAL YIELD		110 $\frac{5}{8}$		

COST ANALYSIS:

Material Cost Per Gallon (Total Cost Divided By Actual Yield).....	.75
Direct Labor Cost Per Gallon	.04
Factory Overhead Per Gallon	.08
Bulk Cost Per Gallon	.87
Complete Package Cost Per Gallon (Container Plus Filling Expense).....	.22
Factory Cost In Package Per Gallon	\$1.09

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	\$1.326
(C) By Company owned or controlled outlet to retail customer	none
(D) To an independent retailer (Dealer)	\$1.56
(E) To other (specify)	