

TRADE NAME: FJC
 CATEGORY: Varnish Stain
 COLOR: Light Oak
 NUMBER: 651
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Aniline Oil Oak	1/4		.73	.18

VEHICLE:				
Benzol	4.00	.50	.04	.16
Mixing Varnish	413.00	55.00	.09	37.17
Stain Asphaltum	4.00	.50	.04	.16
V-M-P Naphtha	12.25	2.00	.01-3/4	.22
Drier	14.00	2.00	.08	1.12

CALCULATED YIELD	447.50	60.00	39.01
MANUFACTURING LOSS			
ACTUAL YIELD			

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.65
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.77
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.90

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	1.47
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.25
(d) To an independent retailer (dealer)	1.60
(e) To other (specify)	