

Trade Name.....Floor Varnish
 Category.....Interior & Utility Varnish
 Color.....Transparent
 Number.....V-14
 Quality.....First

Non-Volatile Content: 52%

<u>Material</u>	<u>Lbs.</u>	<u>Yield in Gals.</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Resin (Modified Phenolic)	250	25	.17 per lb.	42.50
Dehydrated Castor Oil	400	50	.20 " "	80.00
Mineral Spirits	650	100	.09 " gal.	9.00
Drier	16	2.25	.80 " "	1.80
Lead (Lead Acetate)	6		.15 " lb.	.90
	1322	177.25		134.20

Calculated Yield	177.25
Manufacturing Loss (Approx. 5%)	<u>9.25</u>
Actual Yield	168.00

Cost Analysis:

Material Cost per Gallon	.80
Labor & Overhead (mixing, cooking, thinning, filtering, labeling & Overhead)	<u>.20</u>

Complete Pkge. Cost (can, label & carton)	1.00
	<u>.15</u>

Factory Cost in Pkge. per gal.	1.15 ←
Commissions and Administrative Costs (15%)	<u>.17</u>

1.32 Per Gal. = *Gale Price.*

Calling Price?

OPA

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