

TRADE NAME: Bakelite Spar Varnish  
 CATEGORY: Outside Spar Varnish  
 COLOR: Clear  
 NUMBER: 0682  
 QUALITY:

|                        | LB. | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|------------------------|-----|------------------|-----------|------------|
| <del>XXXXXX</del> Gum: |     |                  |           |            |
| Bakelite               | 80  | 8.00             | .456      | 36.48      |
| Ester Gum              | 20  | 2.00             | .106      | 2.12       |

VEHICLE:

|                              |      |       |           |       |
|------------------------------|------|-------|-----------|-------|
| W.G. Smith Celesterol        | 290  | 35.00 | 1.61 gal. | 56.35 |
| Bodied Linseed               | 40   | 5.00  | 1.18 "    | 5.90  |
| Dipentine                    | 35   | 5.00  | .41 "     |       |
| Min. Spirits 48/52 Grade-290 |      | 45.00 | .10¢ "    | 4.50  |
| Drier-Lead Nuodex            | 6.75 | .75   | 1.24 "    | .93   |
| Drier-Cobalt Nuodex          | 4.00 | .50   | 2.63 "    | 1.34  |

|                    |        |        |
|--------------------|--------|--------|
| CALCULATED YIELD   | 105.25 | 112.73 |
| MANUFACTURING LOSS | 4.25   |        |
| ACTUAL YIELD       | 101.00 |        |

COST ANALYSIS:

|                                                                                  |      |
|----------------------------------------------------------------------------------|------|
| MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD).....      | 1.12 |
| DIRECT LABOR COST PER GALLON, <del>OR POUND</del> .....                          | .10  |
| FACTORY OVERHEAD PER GALLON, <del>OR POUND</del> .....                           | .18  |
| BULK COST PER GALLON, <del>OR POUND</del> .....                                  | 1.37 |
| COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)..... | .13  |
| FACTORY COST IN PACKAGE PER GALLON, OR POUND.....                                | 1.50 |

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 .....                 | 3.60 |
| (b) To an independent wholesaler .....                            |      |
| (c) By company owned or controlled outlet to retail customer..... | 4.88 |
| (d) To an independent retailer (dealer).....                      | 3.92 |
| (e) To other (specify) .....                                      |      |