

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: "61" Quick Drying Floor Varnish
Category: Varnishes, Floor
Color:
Number:
Quality: First

Formula		Lbs.	Yield in Gallons	Unit Cost	Total Cost
Vegetable Oil	29.5%	295	37.82	1.20 per gal.	45.38
Resins	16.5%	165	16.50	.1585 " "	27.66
Driers & Mineral Spirits	54.0%	540	81.82	.145 " "	11.86

Calculated Yield		136.14	84.20
Manufacturing Loss 5%		6.84	
Actual Yield		129.5	

Cost Analysis:

Material Cost per Gallon or Pound (Total Cost divided by actual yield)	\$.85
Direct Labor Cost Per Gallon, or Pound	.02
Factory Overhead Per Gallon, or Pound	.09
Bulk Cost Per Gallon, or Pound	\$.96
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.23
Factory Cost in Package Per Gallon, or Pound	\$ 1.19

PRICES

Highest Net Price which was charged or would have been charged in March, 1942, to each of the following buyers or transferees:

(a) To a Company owned or controlled outlet	* \$ 2.79
(b) To an Independent Wholesaler	* 2.79
(c) By Company owned or controlled outlet to Retail Customer	5.50
(d) To an Independent Retailer (dealer)	X
(e) To Other (Specify)	

* Zone I, freight prepaid, subject to cash discount of 2%

X Sold through wholesaler

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