

Trade Name.....Spar Varnish
 Category.....Interior & Utility Varnish
 Color.....Clear and Transparent
 Number.....V-13
 Quality.....Second

Non-Volatile 50%

Material	Lbs.	Yield in Gals.	Unit Cost	Total Cost
Resin (Modified Phenol)	250	25	.15 per lb.	37.50
Oil (Refined Linseed)	403	52	.102 " "	41.11
Mineral Spirits	650	100	.09 " gal.	9.00
Drier	21	3	.80 " "	2.40
Lead (Litharge)	2.5		.09 per lb.	.23
		180		90.24

Calculated Yield	180
Manufacturing Loss (approx. 5%)	10
Actual Yield	170

Cost Analysis:

Material Cost per Gallon	.53 ←
Labor & Overhead (mixing, cooking, thinning, filtering, filling, labeling, and overhead)	.20
Bulk Cost per Gal.	.73
Complete Pkge. Cost per Gal. (can, label & carton)	.15
Factory Cost in Pkge. per Gal.	.88
Commissions and Administrative Costs(15%)	.13
	1.01 Per Gal.

OPA 0001082

N 4865