

BRIGGS-MARONEY COMPANY, INC.

NAME: "Bri-Mar Allover Varnish"
 CATEGORY: All Purpose Varnish - Interior and Exterior
 COLOR: Clear
 NUMBER: 110
 QUALITY: First

	Lb.	Yield In Gallons	Unit Cost	Total Cost
NON VOLATILE: 50.7%				
F 7 Amberol Gum	75	7.50	.15 $\frac{3}{4}$ lb.	\$11.81
Ester Gum	25	2.50	.10 "	2.50
Litharge	1		9.16 cwt.	.09
Cobalt Acetate	3/4		.84 lb.	.63
VOLATILE: 49.3%				
Bodied Castor Oil	25		1.40 gal.	35.00
Mineral Spirits	15		.12 "	1.80
Pure Gum Turpentine	15		.82 "	12.30
VM & P Naphtha	10		.14 $\frac{3}{4}$ "	1.48
Nuodex Cobalt Dryer	3 $\frac{3}{4}$		.45 "	1.69
ALCULATED YIELD	78 $\frac{3}{4}$			67.30
MANUFACTURING LOSS 6%	4 $\frac{3}{4}$			
ACTUAL YIELD	74			

COST ANALYSIS:

Material Cost Per Gallon (Total Cost Divided By Actual Yield).....	.91
Direct Labor Cost Per Gallon	.04
Factory Overhead Per Gallon	.08
Bulk Cost Per Gallon	\$1.03
Complete Package Cost Per Gallon (Container Plus Filling Expense).....	.22
Factory Cost In Package Per Gallon	\$1.25

Unit cost per gallon includes handling charges as set up by the National Paint, Varnish & Lacquer Association, Inc. of 0125 per gallon on Liquids and 0016 per pound on Dry Material.

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	none
(B) To an independent Wholesaler	\$2.7285
(C) By Company owned or controlled outlet to retail customer	none
(D) To an independent retailer (Dealer)	\$3.21
(E) To other (specify)	