

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

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
XXXXXX 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, OR POUND	.19
FACTORY OVERHEAD PER GALLON, OR POUND	.15
BULK COST PER GALLON, OR POUND	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)	