

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Felspar
 CATEGORY: Spar Varnish
 COLOR:
 NUMBER:
 QUALITY: First

	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
PIGMENT:				
Beckacite 306	100	10	.1666	16.66
Bodied Linseed Oil #4	200	25	1.20	30.00
Bodied Dehydrated Castor Oil	160	20	.1683	26.92
110 Dryer	4.		.2014	.80
105 Dryer	3.75		.2625	.98

VEHICLE:

Mineral Spirits	356	54	.1030	5.56
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CALCULATED YIELD	823.75	109		80.94
MANUFACTURING LOSS 2-1/2%		2.7		
ACTUAL YIELD,		106.3		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.76 ¹³ ₈₉
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.08
Bulk Cost Per Gallon, or Pound	\$.88
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.06

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	\$ 3.10
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	4.40
(D) To an Independent Retailer (Dealer)	3.10
(E) To Other (Specify) Painters & Maintenance	4.00