



BRIGGS-MARONEY COMPANY, INC.

NAME: "Winthrop Flowing Flat White"
 CATEGORY: Interior Flat Finish
 COLOR: White
 NUMBER: 450
 QUALITY: Second

	Lb.	Yield In Gallons	Unit Cost	Total Cost
PIGMENT: 65%				
Titanox Calcium	400	15.50	\$5.91 cwt.	\$23.64
Surfex	180	8.00	2.15 "	3.87
Asbestine	320	13.25	1.10 "	3.52
VEHICLE: 35%				
Varnish #11		17 $\frac{1}{2}$	.36 gal.	6.30
Varnish #67		8 $\frac{1}{2}$	.56 "	4.90
Soya Bean Oil		2	1.17 "	2.34
Kerosene		32 $\frac{1}{2}$	.09 $\frac{1}{2}$	3.17
Mineral Spirits		7 $\frac{1}{2}$	.12 "	.90
CALCULATED YIELD		105		48.64
MANUFACTURING LOSS 2-1/2%		2 $\frac{5}{8}$		
ACTUAL YIELD		102 $\frac{3}{8}$		

COST ANALYSIS:

Material Cost Per Gallon (Total Cost Divided By Actual Yield).....	.48
Direct Labor Cost Per Gallon	.04
Factory Overhead Per Gallon	.08
Bulk Cost Per Gallon	.60
Complete Package Cost Per Gallon (Container Plus Filling Expense).....	.17
Factory Cost In Package Per Gallon	.77

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	\$1.0455
(C) By Company owned or controlled outlet to retail customer	none
(D) To an independent retailer (Dealer)	\$1.23
(E) To other (specify)	