

SOUTH SAN FRANCISCO

Trade Name: Utility Finish
 Category: Varnish - Utility
 Color: Clear
 Number: V-62
 Quality: First

	<u>Lbs.</u>	<u>Yield In Gals.</u>	<u>Unit Cost</u>	<u>TOTAL COST</u>
Amberol F-7 Dark	275	29	.148 Lb.	\$40.70
V-166 H.B. Linseed Oil	258	32	.15 "	38.70
Mineral Spirits	600	88.25	.014 "	8.40
V-245 Cobalt Drier	32.6	4.5	.74 Gal.	3.33
Cicosol Lead	8.4	1	1.14 "	1.14
Cicosol Manganese	1.9	.25	1.24 "	.31
				\$92.58

Calculated Yield	1,175.9	155
Manufacturing Loss 3.2%		5
Actual Yield		150

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	.62
Direct Labor Cost per Gallon.....	.02
Factory Overhead per Gallon.....	.10
Bulk Cost per Gallon.....	.74
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	.99

PRICES:

(A) To a Company owned or controlled outlet.....	1.47
(B) To an independent wholesaler.....	1.60*
(C) By Company owned or controlled outlet to retail customer.....	3.60
(D) To an independent retailer (Dealer).....	1.80
(E) To other (specify).....	2.40**

* - Small Commercial Buyer.
 ** - Large Commercial Buyer.

N 5196

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