

SOUTH SAN FRANCISCO

Fullerspar
Varnish - Spar
Clear
V-425
First

	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
Wood Oil	210	26.9	.394 Lb.	\$82.74
Superb Linseed Oil	80	10.3	.142 "	11.36
Beckacite 1001	100	10.5	.38 "	38.00
V-397 Checking Oil	120	15.27	.24 "	28.80
Mineral Spirits	450	66.2	.014 "	6.30
V-423 Lead Cobalt	13.8	2	.54 Gal.	1.08
V-424 Lead Manganese	5.4	.75	.67 "	.50
				\$168.78

Calculated Yield	979.2	131.65
Manufacturing Loss 3.5%		4.65
Actual Yield		127

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	1.33
Direct Labor Cost per Gallon.....	.02
Factory Overhead per Gallon.....	.10
Bulk Cost per Gallon.....	1.45
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	1.70

PRICES:

(A) To A company owned or controlled outlet.....	2.51
(B) To an independent wholesaler.....	2.51
(C) By Company owned or controlled outlet to retail customer.....	2.51
(D) To an independent retailer (Dealer).....	2.51
(E) To other (specify).....	2.51

* - Small Commercial quantity.
** - Large Commercial quantity.

N 5198

OPA 16417