

BRIGGS-MARONEY COMPANY, INC.

ADE NAME: "Bri-Mar Allover Varnish"
TEGORY: All Purpose Varnish - Interior and Exterior
LOR: Clear
MBER: 110
ALITY: First

	Lb.	Yield In Gallons	Unit Cost	Total Cost
NON VOLATILE: 50.7%				
F 7 Amberol Gum	75	7.50	.15 $\frac{3}{4}$ lb.	\$11.81
Ester Gum	25	2.50	.10 "	2.50
Litharge	1		9.16 cwt.	.09
Cobalt Acetate	3/4		.84 lb.	.63
VOLATILE: 49.3%				
Bodied Castor Oil	25		1.40 gal.	35.00
Mineral Spirits	15		.12 "	1.80
Pure Gum Turpentine	15		.82 "	12.30
VM & P Naphtha	10		.14 $\frac{3}{4}$ "	1.48
Nuodex Cobalt Dryer	3 $\frac{3}{4}$		.45 "	1.69
ALCULATED YIELD		78 $\frac{3}{4}$		67.30
MANUFACTURING LOSS 6%		4 $\frac{3}{4}$		
CTUAL YIELD		74		

COST ANALYSIS:

Material Cost Per Gallon (Total Cost Divided By Actual Yield).....	.91
Direct Labor Cost Per Gallon	.04
Factory Overhead Per Gallon	.08
Bulk Cost PerGallon	\$1.03
Complete Package Cost Per Gallon (Container Plus Filling Expense).....	.22
Factory Cost In Package Per Gallon	\$1.25

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	\$2.7285
(C) By Company owned or controlled outlet to retail customer	none
(D) To an independent retailer (Dealer)	\$3.21
(E) To other (specify)	