

GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Peerless
 CATEGORY: Varnish Stain
 COLOR: Light Oak
 NUMBER:
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL
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Oil Yellow	5.	.151	.84	4
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VEHICLE:

Asphaltum	5.25	.75	.33	1.
2109 Drier	42.	6.	.84	5.
Toluol	43.75	6.	.35	2.
P O B Var	216.	30.	.383	11.
2 - 41 Varnish	444.	60.	.893	53.
CALCULATED YIELD	756.00	102.901		78.
MANUFACTURING LOSS 2-1/2%		2.572		
ACTUAL YIELD		100.329		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$	.78 ¹³⁷ 91
Direct Labor Cost Per Gallon, or Pound		.02
Factory Overhead Per Gallon, or Pound		.03
Bulk Cost Per Gallon, or Pound	\$	.83
Complete Package Cost Per Gallon, or Pound		.18

Factory Cost in Package Per Gallon, or Pound \$ 1.01

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	\$	2.30
(B) To an Independent Wholesaler		
(C) By Company owned or controlled outlet to Retail Customer		3.35
(D) To an Independent Retailer (Dealer)		2.30
(E) To Other (Specify) Painters & Maintenance		3.00