

TRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ARDEN'S OIL STAIN
INTERIOR: INTERIOR STAIN
COLOR: LIGHT OAK
QUALITY: FIRST

PIGMENT: 11:	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Raw Sienna	40	2	.075 @ lb.	\$ 3.00
<u>VEHICLE: 89%</u>				
Raw linseed oil	295	38	1.01 @ Gal.	38.38
Drier	42	6	.46 @ Gal.	2.76
UNADJUSTED YIELD	377	46		44.14
LOSS 29%		1		
ACTUAL YIELD		45		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.99
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.16
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	<u>1.28</u>

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
IN MARCH-1942

(A) To a company owned or controlled outlet.....	\$ _____
(B) To an independent wholesaler.....	_____
(C) By a company owned or controlled outlet to retail customer.....	_____
(D) To an independent retailer (Dealer).....	<u>1.66 - GAL</u>
(E) To other (specify).....	_____