

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S ROCKLYN VARNISH STAIN
 CATEGORY: INTERIOR STAIN
 COLOR: LIGHT OAK
 QUALITY: SECOND

PIGMENT:	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Oil Dye Yellow	2		.61 @ lb.	\$ 1.22
<u>VEHICLE:</u>				
Varnish	300	40	.67 @ Gal.	26.80
CALCULATED YIELD	302	40		28.02
MFG. LOSS 2½%		1		
ACTUAL YIELD		39		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$.72
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	.89
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	<u>1.01</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 company owned or controlled outlet to retail customer....._____
- (D) To an independent retailer (Dealer).....2.03 GA.
- (E) To other (specify)....._____