

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

TRADE NAME: Lavavar
 CATEGORY: Floor Varnish
 COLOR:
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOT
Phenac 622 N	200	20	.1454	
llo Dryer	2.5		.2014	
Bodied Dehydrated	240	30	.1683	
Castor Oil				
Cobalt Dryer	1		.3484	
VEHICLE:				
Mineral Spirits	495	75	.1030	

CALCULATED YIELD	938.5	125
MANUFACTURING LOSS 2-1/2%		3.12
ACTUAL YIELD		121.88

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 1.00
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.08
Bulk Cost Per Gallon, or Pound	\$ 1.12
Complete Package Cost Per Gallon, or Pound	.18
Factory Cost in Package Per Gallon, or Pound	\$ 1.30

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	\$ 3.10
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	4.40
(D) To an Independent Retailer (Dealer)	3.10
(E) To Other (Specify) Painters & Maintenance	4.00

N 5089