

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	.3 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