

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

TRADE NAME: Lavavar
CATEGORY: Varnish Stain
COLOR: Light Oak
NUMBER:
QUALITY: First

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

VEHICLE:

Toluol	51.05	7.	.35	2
Asphaltum	7.5	1.	.33	
7 - 42 Var	828	112.	.87	97
2109 Drier	42.	6.	.84	5

CALCULATED YIELD	933.55	126.151		109
MANUFACTURING LOSS 2-1/2%		3.151		
ACTUAL YIELD		123.		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.89	13
Direct Labor Cost Per Gallon, or Pound	.02	
Factory Overhead Per Gallon, or Pound	.03	
Bulk Cost Per Gallon, or Pound	\$.94	
Complete Package Cost Per Gallon, or Pound	.18	

Factory Cost in Package Per Gallon, or Pound \$ 1.12

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	3.95