

TRADE 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<br>Retail Customer | 4.40    |
| (D) To an Independent Retailer (Dealer)                         | 3.10    |
| (E) To Other (Specify) Painters & Maintenance                   | 4.00    |