

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     |

VEHICLES:

|            |       |      |     |    |
|------------|-------|------|-----|----|
| 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<br>Retail Customer |    | 4.40 |
| (D) To an Independent Retailer (Dealer)                         |    | 3.10 |
| (E) To Other (Specify) Painters & Maintenance                   |    | 3.95 |

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