

Sharvin Williams Company

Increase Cost of Material, Labor and Expenses after August 31, 1941

	Cost in Dollars per gallon Year Ended 8/31/42	Dollars Increase	Increased Cost per Gallon after 8/31/42	Percentage Factors to Sales	Percentage Factors to Cost of Sales
Dollars:					
Material	.784	.254	1.028	86.66	
Labor	.044				
Overhead	.112	.008	.124	8.88	
Bulk	.980	.242	1.192	84.54	
Packing	.170		.170	9.20	
Cost of Sales	1.120	.242	1.242	73.74	
Gross Profits	.584		.465	26.26	
Sales	1.704	.143	1.847	100.00	

as above
in Percentages

Percentages:					
Material	46.61	13.74	60.35	86.66	
Labor	2.60	.46	9.62	8.88	
Overhead	6.56				
Bulk	58.77	14.20	69.97	84.54	
Packing	9.96		9.96	9.20	
Cost of Sales	65.73	14.20	79.93	73.74	
Gross Profits	34.27		26.47	26.26	
Sales	100.00	8.40	108.40	100.00	

Computation as per letter

Percentages:					
Cost of Sales	65.70	14.81	80.50	74.26	
Gross Profits	34.30		27.90	25.74	
Sales	100.00	8.40	108.40	100.00	

Replacement Quotation after 3/31/42

S	Sharvin Williams Co.	Acme White Lead and Color Works	Low Bro. Co.	John Lucas Co.	Martin Sawyer	Percentage High is of Low
Titan Diox. #	.151	.148		.148		102.03
Lead Z. 35/65	.069	.069	.068	.071		102.89
Lead Z. 40/60	.066	.069				104.85
Bas. Carbo. W. L.	.094		.086	.084	.084	111.90
Ref. Linseed Oil.	1.063		1.078		1.10	103.48
Heat Linseed Oil.	1.278				1.04	124.60
Mineral Spts.	.093	.108		.188		186.98

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