

# Atney's

## GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATNEY'S FLAT WALL PAINT  
 CATEGORY: INTERIOR FLAT WALL PAINT  
 COLOR: WHITE  
 QUALITY: FIRST

| PIGMENT: 66%                | Lb. | Yld. in Gals. | Unit Cost              | Total Cost |
|-----------------------------|-----|---------------|------------------------|------------|
| Magnesium Silicate          | 100 | 4.2 .0005     | .01 $\frac{1}{2}$ @ 1b | 1.50       |
| Titanium Calcium            | 300 | 11.5 .2205    | .05 $\frac{1}{2}$ @ 1b | 16.50      |
| Calcium Carbonate           | 50  | 2.2 .0412     | .01 $\frac{1}{2}$ @ 1b | .75        |
| VEHICLE: 34%                |     |               |                        |            |
| Bodied linseed Oil          | 65  | 7.5 .1438     | 1.14 @ Gal             | 8.55       |
| Varnish                     | 57  | 7.5 .1438     | .76 @ Gal              | 5.70       |
| Mineral Spirits             | 118 | 18.0 .345     | .13 @ Gal              | 2.34       |
| Drier                       | 10  | 1.25 .0240    | .52 @ Gal              | .74        |
| CALCULATED YIELD            | 695 | 52.15         |                        | 36.08      |
| WGT. LOSS 2 $\frac{1}{2}$ % |     | 1.31          |                        |            |
| ACTUAL YIELD                |     | 50.84         |                        |            |

### COST ANALYSIS:

|                                                                    |     |
|--------------------------------------------------------------------|-----|
| Material cost per gallon (total cost divided by actual yield)..... | .70 |
| Direct labor cost per gallon.....                                  | .17 |
| Complete factory cost per gallon.....                              | .87 |
| Complete package cost per gallon only.....                         | .12 |
| Factory cost in package per gallon.....                            | .99 |

### PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED  
 IN MARCH-1942

- (A) To a company owned or controlled outlet.....  
 (B) To an independent wholesaler.....  
 (C) By company owned or controlled outlet to retail customer.....  
 (D) To an independent retailer (Dealer).....  
 (E) To other (specify).....

1.67-GAL