

GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942
IN ONE GALLON CONTAINERS

TRADE NAME	<u>TOUGH COAT HOUSE PAINT</u>	
CATEGORY:	<u>EXTERIOR HOUSE PAINT</u>	ACTUAL COST.
COLOR	<u>GREEN</u>	
NUMBER	<u>2018</u>	
QUALITY	<u>SECOND.</u>	

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
C P CHROME GREEN	64	1.5	.28	18.04
CALCIUM CARBONATE	185	7.4	.01	1.85
MAGNESIUM SILICATE	150	6.9	.011	1.76

VEHICLE:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LINSEED OIL	250	31.5	.88	28.77
• VARNISH	318	41.4	.41	13.97
JAPAN DRIER	58	10.0	.31	3.10
WATER	24	3.0	.01	.03
• RESIN 20.5%				
• VEG OIL 21.8%				
• THINNER 52.5%				

Calculated Yield	102.	.8692
Manufacturing Loss 2%	2	
Actual Yield	100	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.869
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound....	.039
Bulk Cost per gallon, or pound.....	.725
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	.921

PRICES

The highest net Unit Price which was charged in March, 1942, to each of the following types of buyers or transferees:

(A) To a Company Owned or Controlled Outlet.....	None
(B) To an Independent Wholesaler:	
1. L.C.L. Price.....	1.336
2. Carload Price.....	1.289
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.572
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500....	1.775

OPA
 0000801

N 4784