

GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Ideal
CATEGORY: Floor & Deck Enamel
COLOR: Battleship Gray
NUMBER:
QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Titanium Pigment				
Calcium Base	50	1.94	.0606	3.03
Zinc Oxide	2		.0775	.155
Drop Black	5.84	.61	.14	.8176
VEHICLE:				
2 - 41 Var	159	21.5	.8930	19.1995
5222 Dryer	.35	.5	.79	.395
V M P Naptha	6.6	1.	.1239	.1239
Raw Linseed Oil	6.16	.79	.90	.711
CALCULATED YIELD	229.95	26.34		24.432
MANUFACTURING LOSS 2-1/2%		.65		
ACTUAL YIELD		25.69		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$	.95
Direct Labor Cost Per Gallon, or Pound		.06
Factory Overhead Per Gallon, or Pound		.12
Bulk Cost Per Gallon, or Pound	\$	1.13
Complete Package Cost Per Gallon, or Pound		.18
Factory Cost in Package Per Gallon, or Pound	\$	1.31

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	\$	2.16
(B) To an Independent Wholesaler		
(C) By Company owned or controlled outlet to Retail Customer		3.10
(D) To an Independent Retailer (Dealer)		2.16
(E) To Other (Specify) Painters & Maintenance		2.80