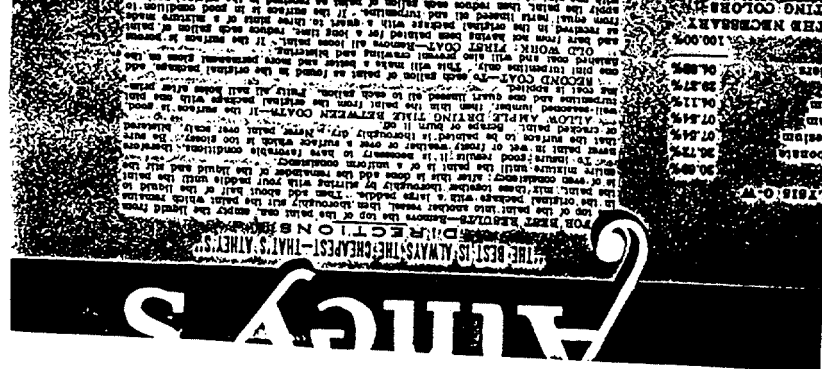




# GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S 100% PURE PAINT  
 CATEGORY: EXTERIOR HOUSE PAINT  
 COLOR: WHITE  
 NUMBER:  
 QUALITY: FIRST

|                             | LB.              | Yld. In Gals. | Unit Cost               | Total Cost |
|-----------------------------|------------------|---------------|-------------------------|------------|
| <b>PIGMENT: 68%</b>         |                  |               |                         |            |
| Magnesium Silicate          | 66 $\frac{1}{2}$ | 2.8           | .01 $\frac{1}{2}$ @ lb. | \$ 1.00    |
| Calcium Carbonate           | 66 $\frac{1}{2}$ | 2.9           | .01 $\frac{1}{2}$ @ lb. | 1.00       |
| Titanium Dioxide            | 73               | 2.2           | .14-3/4 @ lb.           | 10.77      |
| Zinc Oxide                  | 260              | 5.5           | .07 $\frac{1}{2}$ @ lb. | 13.85      |
| Basic Carbonate Lead-336    |                  | 6.3           | .08 $\frac{1}{2}$ @ lb. | 27.72      |
| Barium Sulphate             | 37               | 1.0           | .01 $\frac{1}{2}$ @ lb. | .56        |
| <b>VEHICLE: 32%</b>         |                  |               |                         |            |
| Refined Linseed Oil         | 283              | 36.5          | 1.09 @ Gal.             | 39.79      |
| Bodied Linseed Oil          | 88               | 11            | 1.14 @ Gal.             | 12.54      |
| Drier                       | 12               | 1.5           | 1.13 @ Gal.             | 1.70       |
| Mineral Spirits             | 20               | 3             | .13 @ Gal.              | .39        |
| Turpentine                  | 20               | 3             | .75 @ Gal.              | 2.25       |
| CALCULATED YIELD            | 1262.            | 75.70         |                         | \$116.57   |
| MFG. LOSS 2 $\frac{1}{2}$ % |                  | 1.89          |                         |            |
| ACTUAL YIELD                |                  | 73.81         |                         |            |

## COST ANALYSIS:

|                                                                    |         |
|--------------------------------------------------------------------|---------|
| Material cost per gallon (total cost divided by actual yield)..... | \$ 1.59 |
| Direct labor cost per gallon.....                                  | .17     |
| Complete factory cost per gallon.....                              | 1.75    |
| Complete package cost per gallon only.....                         | .12     |
| Factory cost in package per gallon.....                            | 1.87    |

## 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)..... 2.43- Gnl.  
 (E) To other (specify)..... \_\_\_\_\_