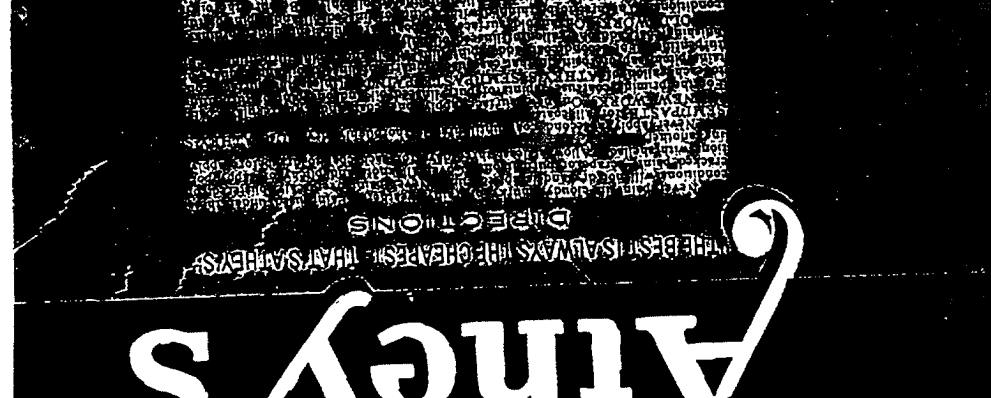




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S SEMI-PASTE PAINT
CATEGORY: EXTERIOR PAINT
COLOR: WHITE
QUALITY: FIRST

<u>PIGMENT:</u> 81%	<u>Lb.</u>	<u>Yld. in Gals.</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Leaded Zinc-35%	300	6.30	.07 @ Lb.	\$ 21.00
Basic Carbonate White	25	.47	.08½ @ lb.	2.07
Lead				
Titanium Barium	150	4.20	.05-3/4 @ lb.	8.63
Lithopone	250	7.00	.04 @ lb.	10.00
Magnesium Silicate	125	5.25	.01½ @ lb.	1.88

<u>VEHICLE:</u> 19%				
Refined linseed oil	144	19.50	1.09 @ Gal.	21.26
Drier	55	8.75	.58 @ Gal.	5.08

CALCULATED YIELD	1049	51.47		\$ 69.92
MFG. LOSS 2½%		1.28		
ACTUAL YIELD		50.19		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.40
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.57
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.69

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).....