



GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S CHEMICALLY PURE OIL COLORS
 CATEGORY: INTERIOR & EXTERIOR USE
 COLOR: LAMP BLACK
 QUALITY: FIRST

PIGMENT: 33%

	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Lamp Black	25	1.5	.11 @ lb.	\$ 2.75

VEHICLE: 67%

Raw linseed oil	51	6.5	1.01 @ Gal.	6.57
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CALCULATED YIELD	76	8.0		9.32
MFG. LOSS 2½%		.2		
ACTUAL YIELD		7.8		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.20
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.37
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.49

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)	2.50 GAL
(E) To other (specify).....	_____

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