

ATNEY'S

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATNEY'S ROCKLYN READY-MIXED PAINT
 CATEGORY: EXTERIOR PAINT
 COLOR: WHITE
 QUALITY: SECOND

PIGMENT:	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Cryptone M. S.	150	5.4 .0987	.05-3/4 @ lb	8.83
Lithopone	50	1.4 .0256	.04 @ lb	2.00
35% Leaded Zinc	100	2.1 .0384	.07 @ lb	7.00
Magnesium Silicate	125	5.2 .0957	.01 1/4 @ lb	1.88
VEHICLE: 42%				
Refined linseed oil	160	20.6 .3766	1.09 @ Gal.	22.46
Bodied linseed oil	80	10.0 .1828	1.14 @ Gal.	11.40
Mineral spirits	56	8.5 .1554	.13 @ Gal.	1.11
Driers	12	1.5 .0274	.98 @ Gal.	1.47
CALCULATED YIELD	733	54.7		55.95
MFG. LOSS 2 1/2%		1.5		
ACTUAL YIELD		53.2		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	1.05
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.22
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.34

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).....	1.30 Gal.
(E) To other (specify).....	

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