

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Pratt's Prepared House Paint
 Category: Exterior House Paint
 Color: White
 Number 110
 Quality First

	Lbs.	Yield In Gallons	Unit Cost	Total Cost
<u>Pigment: 60.4%</u>				
Litharge	3.0		.0925 per Lb.	\$.28
Zinc Oxide	100.0	2.13	.0765 per Lb.	7.65
Zinc Sulfide Magnesium	150.0	5.40	.0612 per Lb.	9.18
30% Titanium Barium	150.0	4.20	.0562 per Lb.	8.44
Barium Sulfate	50.0	1.38	.0177 per Lb.	.89
Magnesium Silicate	50.0	2.05	.0133 per Lb.	.67
<u>Vehicle: 39.6%</u>				
Linseed Oil	285.0	35.56	.113 Per Lb.	32.20
Mineral Spirits	38.2	4.50	.09	.41
Lead Drier	5.0	.585	.148	.74
Manganese Drier	1.4	.175	.178	.25
Calculated Yield:	829.6	55.98		\$ 60.71
Manufacturing Loss 2.5%		1.34		
Actual Yield:		54.64		

Cost Analysis:

Material Cost per gallon bulk.....	\$ 1.11
Processing Factor.....	.15
Shipping & Packing Factor.....	.07
Container Cost, one gallon can.....	.10
Factory Cost.....	\$ 1.43

PRICES

A. To a company owned or controlled outlet.....	\$ 1.86
B. To an independent wholesaler.....	2.04
C. By company owned or controlled outlet to retail customer.....	3.40
C. To an independent retailer (Dealer).....	2.475
E. To other: Industrial account.....	2.75

OPA 11001002

N 4847