

T COMPANY
CLEVELAND, OHIO

IONS
HOW THEM CAREFULLY
THE PAINT
In directed below, to obtain the best results.
First Job. Use sandpaper or a wire brush and
scrape off the old paint. If there is no
grease on the surface, it will
be ready for the New Paint. NEVER PAINT
OVER OLD PAINT.
THOROUGHLY. This paint should be stirred
thoroughly before you apply it.
Then the bottom of the can for the
oil and liquid are thoroughly stirred
and mixed thoroughly to obtain satisfactory
results.
THOUGH COATS: Always apply at least
two coats. One Coat Work will NOT
show. We cannot guarantee it.
THREE COATS.
TIME: Allow each coat plenty of time to
dry. Days of Good Drying Weather. Allow
the paint to dry out in thin coats.
COATS WILL NOT DRY PROPERLY
UNDER PAINT. This paint has proved its
value by our Binding Guarantee. We
are sure that your paint job is a success. We hope
you will be
satisfied.

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Davis Ever-Bright
CATEGORY: Exterior House Paint (Semi-Paste) This is a Semi-Paste
Paint to which the user adds 1/2 Gallon of Linseed Oil to
1 gallon of Paint.
COLOR: White
NUMBER: 340
QUALITY:

	POUNDS	YIELD IN GALLONS	UNIT COST*	TOTAL COST
PIGMENT: 78%				
55% Leaded Zinc Oxide	525	10.27	.0675 Per Lb.	\$35.44
Lithopone	1400	39.06	.0425 Per Lb.	59.50
Calcium Carbonate	1550	68.53	.00875 Per Lb.	13.56
Magnesium Silicate	1500	63.18	.011 Per Lb.	12.10
VEHICLE: 27%				
Linseed Oil, Raw	777	100.	.75 Per Gal.	75.00
Linseed Oil, Blown	481	54.	.91 Per Gal.	49.14
Mineral Spirits	448	70.	.08 Per Gal.	5.60
Drier	129	18.	.50 Per Gal.	9.00
Calculated Yield	6810	423.04		259.34
Manufacturing Loss - 2 1/2%		10.56		
Actual Yield		412.48		

* The above unit costs are figured as of Jan. 1, 1942, which is the last time our formulas were costed and are based on inventory and contract costs as of that date. Replacement costs as of March 31, 1942, would show considerable increase in above unit costs and cost per gallon as shown below.

COST ANALYSIS:

Material Cost Per Gallon.....\$.63
Direct Labor Coat Per Gallon (We have no allocated cost records)....
Factory Overhead Per Gallon (We have no allocated cost records)....
Bulk Cost Per Gallon (We have no allocated cost records).....
Complete Package Cost Per Gal. (Does not include filling expense).... .12
Factory Cost in Package, Per Gallon (We can only show raw
material, can, carton and label cost).....\$.75
(No labor or over-
head included.)

PRICES

(A) To a company owned or controlled outlet.....\$ 1.16
(B) To an independent wholesaler..... Not Sold
(C) By company owned or controlled outlet to retail customer..... 2.98 *
(D) To an independent retailer (dealer)..... Not Sold
(E) To others (specify)..... Not Sold

* The highest price at which this paint was sold in March, 1942, was \$2.98 per gallon, but the bulk of sales were made by way of an advertising offer at \$2.32 per gallon. From the latter figure should be deducted 20 percent sales commission and 25 cents per gallon freight, which we prepaid, bringing the realized price down to \$1.61 per gallon.

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