

GRADE SPECIFICATIONS
MARKET COST AND SELLING PRICES AS OF MARCH 31, 1942

Sheet 1
Market

TRADE NAME: High Standard
CATEGORY: Outside House Paint
COLOR: White
NUMBER: 328
QUALITY: First

PIGMENT: 64.2%

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lead Zinc Oxide	398	8.04	.0682 per lb.	27.1
Basic Carbonate White Lead	268	4.72	.0858 " "	22.9
Titanox	151	4.67	.1465 " "	22.1
Abestine	219	9.22	.0112 " "	2.4

VEHICLE: 35.8%

Heavy Bodied Linseed Oil	54	6 3/4	1.0691 per Gal.	7.2
Refined Linseed Oil	461	59 1/4	1.0765 " "	63.78
Drier & Thinner	64	9 1/2	.2125 " "	2.02

Calculated Yield	1,615	102.15		147.72
Manufacturing Loss		2.15		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon our Pound		1.4772
Direct Labor Cost per Gallon or Pound		.0479
Factory Overhead per Gallon or Pound		.0759
Bulk Cost per Gallon, or Pound		1.6010
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon		1.6123

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

	Delivered	L.C.L.	Truckload
(A) To a company owned or controlled outlet	2.43	2.31	
(B) To an independent wholesaler	"	2.10	1.99
(C) By company owned or controlled outlet to retail customer	"	3.75	--
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	2.57	--
(E) To other (Specify) (To larger Retail Dealer Buyer) (Over \$500.00 - 10%)	"	2.43	2.31

(Approximate percentage of our business is sold to Class D customers)

N 4797