

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Free State Prepared Paint
 CATEGORY: Exterior House Paint
 COLOR: White
 NUMBER: RM-600
 QUALITY: Third

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COS
Calcium Titanium Pigment	1440	54.5	.1268 .06	\$86.40
Asbestine	560	23.6	.0549 .009	5.04
Whiting	640	28.3	.0658 .01	6.40
<u>2475</u>				
VEHICLE:				
Varnish	206	27.5	.0640 .075	15.45
Varnish	103	13.7	.0319 .015	10.82
Recovered Oil	1404	180.0	.4188 .083	118.53
Blown Soya Oil	82	10.0	.0223 .151	8.20
Gloss Oil	716	90.0	.2094 .029	20.76
Cobalt Drier (Tollate)	8	1.0	.0023 .305	2.44
Lead Drier (Tollate)	12	1.2	.0028 .093	1.12
Calculated Yield	5171	429.8		\$273.16
Manufacturing Loss 2%		8.6		
Actual Yield		421.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$.65
Direct Labor cost per gallon	Not known
Factory Overhead per gallon	Not known
Bulk cost per gallon	Not known
Complete package cost per gallon	Not known
Factory cost in package per gallon	Not known

PRICES:

(A) Company owned or controlled outlet	\$1.15 gal.
(B) Independent wholesaler	1.15 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.15 gal.
(E) To other (Painters, Industrial, etc.)	1.27 gal

Above prices are highest charged -- average prices will closely approximate (A)

N 4981