

GRADT SPECIFICATIONS  
COST AND SELLING PRICES AS OF MARCH 31, 1942  
IN ONE GALLON CONTAINERS

TRADE NAME TOUGH COAT HOUSE PAINT

CATEGORY: EXT. HOUSE PAINT

COLOR GREEN

NUMBER 2018

QUALITY SECOND

REPLACEMENT COST

| PIGMENT:           | Lb. | Yield in Gallons | Unit Cost | Total Cost |
|--------------------|-----|------------------|-----------|------------|
| C P CHROME GREEN   | 64  | 1.8              | .278      | 17.60      |
| CALCIUM CARBONATE  | 166 | 7.4              | .01       | 1.66       |
| MAGNESIUM SILICATE | 160 | 6.9              | .011      | 1.76       |

| VEHICLE:    |     |      |      |       |
|-------------|-----|------|------|-------|
| LINSEED OIL | 250 | 31.5 | 1.00 | 31.50 |
| * VARNISH   | 318 | 41.4 | .418 | 17.18 |
| JAPAN PRIZE | 68  | 10.0 | .31  | 3.10  |
| WATER       | 24  | 3.0  | .01  | .03   |

\* RESIN 26.5%  
 VEG. OIL 21.8%  
 Thinner 52.5%

|                       |      |       |
|-----------------------|------|-------|
| Calculated Yield      | 102. | 72.82 |
| Manufacturing Loss 2% | 2    |       |
| Actual Yield          | 100  |       |

COST ANALYSIS:

|                                                                          |         |
|--------------------------------------------------------------------------|---------|
| Material cost per gallon or pound (Total cost divided by Actual Yield)   | \$ .728 |
| Direct Labor cost per gallon, or pound.....                              | .015    |
| Factory Overhead per gallon, or pound....                                | .039    |
| Bulk Cost per gallon, or pound.....                                      | .782    |
| Complete package cost per gallon, or pound (Container plus Filling Exp.) | .198    |
| Factory Cost in Package per gallon, or pound.....                        | .980    |

PRICES

The highest net Unit Price which was charged in March, 1942, to each of the following types of buyers or transferees:

|                                                                              |         |
|------------------------------------------------------------------------------|---------|
| (A) To a Company Owned or Controlled Outlet.....                             | \$ None |
| (B) To an Independent Wholesaler:                                            |         |
| 1. L.C.L. Price.....                                                         | 1.336   |
| 2. Carload Price.....                                                        | 1.269   |
| (C) By Company owned or Controlled Outlet to retail customers.....           | None    |
| (D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....     | 1.570   |
| (E) To an Independent Retailer (Dealer) Annual Purchases less than \$500.... | 1.665   |

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