

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Bounty Flat Wall Paint
 CATEGORY: Interior Flat
 COLOR: White
 NUMBER: 2524
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lithopone	230	6.4 ^{.1140} _{.1050}	.0425	\$ 9.73
Titanium Dioxide	63	1.9 ^{.0228} _{.0218}	.1475	9.39
Whiting	115	5.1 ^{.0201} _{.2518}	.01	1.15
Asbestine	60	2.5 ^{.0456} _{.0456}	.009	.54
Aluminum Stearate	2½	.3 ^{.0050} _{.2865}	.245	.61
VEHICLE:				
Refined Linseed Oil	39	5.0 ^{.0872} _{.0872}	.140	5.46
Blown Linseed Oil	16	1.9 ^{.0228} _{.0228}	.144	2.30
Varnish	56	7.5 ^{.134} _{.134}	.105	5.88
Cobalt Resinate Drier	14	1.9	.057	.80
Heavy Naptha	131	19.3	.018	2.36
Soap Solution	36	4.3	.002	.07
Calculated Yield	762½	56.1		\$38.34
Manufacturing Loss 3%		2.1		
Actual Yield		54.0		

COST ANALYSIS:

Material cost per gallon or pound (total cost divided by actual yield)	\$.71
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	\$1.34 gal.
(B) Independent wholesaler	1.26 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.43½ gal.
(E) To other (Painters, Industrial, etc.)	1.65 gal.

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