

Atney's

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATNEY'S FLAT WALL PAINT
 CATEGORY: INTERIOR FLAT WALL PAINT
 COLOR: WHITE
 QUALITY: FIRST

PIGMENT: 66%	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Magnesium Silicate	100	4.2 .0805	.01 $\frac{1}{2}$ @ lb	1.50
Titanium Calcium	300	11.5 .2205	.05 $\frac{1}{2}$ @ lb	16.50
Calcium Carbonate	50	2.2 .0412	.01 $\frac{1}{2}$ @ lb	.75
VEHICLE: 34%				
Bodied linseed Oil	65	7.5 .1438	1.14 @ Gal	8.55
Varnish	57	7.5 .1438	.76 @ Gal	5.70
Mineral Spirits	118	18.0 .345	.13 @ Gal	2.34
Drier	10	1.25 .0140	.52 @ Gal	.74
CALCULATED YIELD	695	52.15		36.08
WGT. LOSS 2 $\frac{1}{2}$ %		1.31		
ACTUAL YIELD		50.84		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.70
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	.87
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	.99

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
 IN MARCH-1942

- (A) To a company owned or controlled outlet.....
 (B) To an independent wholesaler.....
 (C) By company owned or controlled outlet to retail customer.....
 (D) To an independent retailer (Dealer).....
 (E) To other (specify).....