

OPA 1001032

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

Trade Name: Super One Coat Semi-Gloss Enamel for Walls & Woodwork
Category: Interior Semi-Gloss Paint
Color: White
Number: SK-200
Quality: 1st

	Lb.	Yield in Gal.	Unit Cost	Total Cost
Pigment: 59.6 %				
Zinc Sulfide	251	7.53	.083 per lb.	20.83
Titanium Dioxide-Rutile	103	2.95	.145 per lb.	14.94
Titanated Lithopone	482	13.72	.056 per lb.	26.99
Litharge	3	.04	.085 per lb.	.26
Vehicle: 40.4 %				
Kettle Bodied Linseed Oil	41	5.19	1.043 per gal.	5.41
Mixing Varnish	347	46.26	1.270 per gal.	58.75
Mixing Varnish	76	10.56	1.180 per gal.	12.46
Mineral Spirits	85	13.00	.085 per gal.	1.11
Lead Drier	192	2.65	.428 per gal.	1.13
Cobalt Drier	1	.12	2.489 per gal.	.30

Calculated Yield	1408 1/2	102.02	142.18
Manufacturing Loss	2 %	28 1/2	2.04
Actual Yield	1380	100	

Cost Analysis:

Material Cost per Gallon	\$ 1.42
Direct Labor Cost per Gallon	)
Factory Overhead per Gallon	) .05
Bulk Cost per Gallon	1.47
Complete Package Cost per Gallon (container plus filling expense)	.13
Factory Cost in Package per Gallon	1.60

PRICES

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

- (a) To a company owned or controlled outlet \$ 1.96
- (b) To an independent wholesaler)
- (c) By company owned or controlled outlet to retail customer 3.89*
- (d) To an independent retailer (dealer))
- (e) To other (specify))

*Chicago Region

N 4860