

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

TRADE NAME	MONARCH HOUSE PAINT	REPLACEMENT COST.
CATEGORY:	EXTERIOR HOUSE PAINT	
COLOR	GREEN	
NUMBER	527	
QUALITY	FIRST.	

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
C. P. CHROME GREEN	235	6.6	.275	64.63
MAGNESIUM SILICATE	100	4.8	.011	1.10
BARIUM SULFATE	100	2.7	.018	1.80

VEHICLE:

LINSEED OIL	405	53.6	1.09	58.31
• VARNISH	205	32.4	1.04	33.70
DRIERS	55	8.5	.35	2.98
• RESINS	12%			
VEG. OILS	35%			
THINNERS	53%			
Calculated Yield		106		162.22
Manufacturing Loss	2%	4		
Actual Yield		106		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.50
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound.....	.039
Bulk Cost per gallon, or pound.....	1.914
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.168
Factory Cost in Package per gallon, or pound.....	1.812

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.....	2.210
2. Carload Price.....	2.100
(C) By Company Owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	2.801
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500....	2.754

N 4788