

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Silver Arrow Semi Paste
 CATEGORY: Exterior Semi Paste
 COLOR: White
 NUMBER: WP-557
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COS
Lead Free Zinc Oxide	304	6.5	.0725	\$22.04
Basic Carbonate Lead	299	5.3	.0825	24.67
Titanium Dioxide	91	2.8	.1475	13.42
Barytes	221	6.0	.014	3.09
Asbestine	164	6.9	.009	1.43
VEHICLE:				
Refined Linseed Oil	185	23.9	.140	25.90
Mineral Spirits	43	6.6	.014	.60
Drier	32	4.4	.070	2.24
Calculated Yield	1339	62.4		\$93.44
Manufacturing Loss 2%		1.4		
Actual Yield		61.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$1.1
Direct Labor cost per gallon	Not known
Factory Overhead per gallon	Not known
Milk 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	\$2.59 gal.
(B) Independent wholesaler	2.59 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	2.59 gal.
(E) To other (Painters, Industrial, etc.)	2.96 gal.

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