

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

TRADE NAME	<u>TOUGH COAT HOUSE PAINT</u>	
CATEGORY:	<u>EXTERIOR HOUSE PAINT</u>	ACTUAL COST.
COLOR	<u>GREEN</u>	
NUMBER	<u>2016</u>	
QUALITY	<u>SECOND.</u>	

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
C P CHROME GREEN	64	1.8	.28	18.04
CALCIUM CARBONATE	186	7.4	.01	1.86
MAGNESIUM SILICATE	180	8.9	.011	1.76

VEHICLE:		Lb.	Yield in Gallons	Unit Cost	Total Cost
LINSEED OIL		280	31.8	.88	28.77
• VARNISH		318	41.4	.41	13.97
JAPAN DRIER		88	10.0	.31	3.10
WATER		24	3.0	.01	.03
- RESIN	20.5%				
VEG OIL	21.8%				
THINNER	58. %				
Calculated Yield			102.		.8692
Manufacturing Loss	2%		2		
Actual Yield			100		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.869
Direct Labor cost per gallon, or pound.....	.013
Factory Overhead per gallon, or pound.....	.039
Bulk Cost per gallon, or pound.....	.723
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	.921

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.....	1.336
2. Carload Price.....	1.259
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.572
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500....	1.605

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