

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

TRADE NAME <u>TOUGH COAT FLAT WALL PAINT</u>	REPLACEMENT COST
CATEGORY: <u>INTERIOR FLAT WALL.</u>	
COLOR <u>WHITE.</u>	
NUMBER <u>1197</u>	
QUALITY <u>SECOND.</u>	

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	500	13.8	.044	22.00
SILICA	80	4.1	.021	1.68
CALCIUM CARBONATE	285	11.9	.019	5.04

VEHICLE:				
VEGETABLE OILS	80	10.	1.35	13.50
THINNERS	287	43.	.12	5.16
* VARNISH	140	20.	.55	11.00
* RESINS	140			
VEG OILS.	31%			
THINNERS.	55%			
Calculated Yield		102.8		58.38
Manufacturing Loss	3%	2.8		
Actual Yield		100.		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.584
Direct Labor cost per gallon, or pound.....	.018
Factory Overhead per gallon, or pound....	.045
Bulk Cost per gallon, or pound.....	.047
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	.845

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.....	1.119
2. Carload Price.....	1.063
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an independent Retailer (Dealer) Annual Purchases over \$500.....	1.317
(E) To an independent Retailer (Dealer) Annual Purchases less than \$500....	1.395

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