

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

REPLACEMENT COST.

TRADE NAME M. S. FLOOR AND PORCH ENAMELCATEGORY: INTERIOR AND EXT. FLOORCOLOR GRAYNUMBER 731QUALITY FIRST

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LEAD CARBONATE	51	.9	.084	4.28
LEAD SULFATE	60	1.	.069	4.14
ZINC OXIDE	340	7.5	.069	23.46
MAGNESIUM SILICATE	50	2.1	.011	.55

VEHICLE:				
VEGETABLE OIL	9	1.2	1.02	1.22
• VARNISH	518	86.	.82	72.16
THINNERS AND DRYERS	20	2.5	1.10	2.75
• RESINS 18%				
VEG. OIL 32%				
THINNERS 50%				
Calculated Yield		103.2		108.50
Manufacturing Loss 3%		3.2		
Actual Yield		100.		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.086
Direct Labor cost per gallon, or pound.....	.028
Factory Overhead per gallon, or pound....	.069
Bulk Cost per gallon, or pound.....	1.183
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.194
Factory Cost in Package per gallon, or pound.....	1.381

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.....	2.109
2. Carload Price.....	2.404
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	2.492
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500....	2.628

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