



GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S BARN & ROOF PAINT
 CATEGORY: EXTERIOR PAINT
 COLOR: RED
 QUALITY: FIRST

PIGMENT: 53%	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Red Oxide	75	2.50	.034 @ Lb	3.63
Magnesium Silicate	6	.25	.014 @ lb.	.09
VEHICLE: 47%				
Raw linseed Oil	49	6.25	1.01 @ Gal.	6.31
Bodied linseed Oil	8	1.00	1.14 @ Gal.	1.14
Varnish	7.5	1.00	.84 @ Gal.	.84
Drier	7.5	1.00	.54 @ Gal.	.54
CALCULATED YIELD	153	12.00		12.55
MFG. LOSS 2 1/2%		.30		
ACTUAL YIELD		11.70		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	1.08
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.25
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.37

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
 IN MARCH-1942

(A) To a company owned or controlled outlet.....	
(B) To an independent wholesaler.....	
(C) By company owned or controlled outlet to retail customer.....	
(D) To an independent retailer (Dealer).....	1.85 GAL
(E) To other (specify).....	

N 4902

OPA 10365