

T COMPANY
CLEVELAND, OHIO

HOW THEM CAREFULLY
KING PAINT
is directed below, to obtain the best results.
Put Job. Use sandpaper or a wire brush to
all the old, scaly paint, and remove it
or grease on the wall, and there is no
need for the New Paint. (KING PAINT) is
HONORABLE. This paint is made by
them and will stand before you, and
it is the bottom of the can, to show
it is liquid and are thoroughly
mixed thoroughly to obtain satisfactory
results.
THOUGH COATS: Always apply at least
three coats. One Coat Work will not
satisfy. Surfaces and New Surfaces
THREE COATS.
TIME: Allow each coat plenty of time to
dry. The following coat is applied. Allow
the days of Good Drying Weather for
the coats. Will NOT Dry PROPERLY
if the general dissatisfaction.
KING PAINT: This paint has proved its
value by our Blending Guarantee. We
are clearly follow the simple directions
for your Paint Job success. We hope
your work well, so that you will be
satisfied.

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Davis Ever-Bright
CATEGORY: Exterior House Paint (Semi-Paste) This is a Semi-Paste
Paint to which the user adds 1/2 Gallon of Linseed Oil to
1 gallon of Paint.
COLOR: White
NUMBER: 340
QUALITY:

	POUNDS	YIELD IN GALLONS	UNIT COST*	TOTAL COST
PIGMENT: 75%				
55% Leaded Zinc Oxide	525	10.27	.0675 Per Lb.	\$35.44
Lithopone	1400	39.06	.0425 Per Lb.	59.50
Calcium Carbonate	1550	68.53	.00875 Per Lb	13.56
Magnesium Silicate	1500	63.18	.011 Per Lb.	12.10
VEHICLE: 27%				
Linseed Oil, Raw	777	100.	.75 Per Gal.	75.00
Linseed Oil, Blown	481	54.	.91 Per Gal.	49.14
Mineral Spirits	448	70.	.08 Per Gal.	5.60
Drier	129	18.	.50 Per Gal.	9.00
Calculated Yield	6810	423.04		259.34
Manufacturing Loss - 2 1/2%		10.56		
Actual Yield		412.48		

* The above unit costs are figured as of Jan. 1, 1942, which is the last
time our formulas were costed and are based on inventory and contract costs
as of that date. Replacement costs as of March 31, 1942, would show con-
siderable increase in above unit costs and cost per gallon as shown below.

COST ANALYSIS:

Material Cost Per Gallon.....\$.63
Direct Labor Cost Per Gallon (We have no allocated cost records)....
Factory Overhead Per Gallon (We have no allocated cost records)....
Bulk Cost Per Gallon (We have no allocated cost records).....
Complete Package Cost Per Gal. (Does not include filling expense).... .12
Factory Cost in Package, Per Gallon (We can only show raw
material, can, carton and label cost).....\$.75
(No labor or over-
head included.)

PRICES

(A) To a company owned or controlled outlet.....\$ 1.16
(B) To an independent wholesaler..... Not Sold
(C) By company owned or controlled outlet to retail customer..... 2.98 *
(D) To an independent retailer (dealer)..... Not Sold
(E) To others (specify)..... Not Sold

* The highest price at which this paint was sold in March, 1942, was \$2.98
per gallon, but the bulk of sales were made by way of an advertising offer
at \$2.32 per gallon. From the latter figure should be deducted 20 percent
sales commission and 25 cents per gallon freight, which we prepaid, bring-
ing the realized price down to \$1.61 per gallon.