

Atneys

THE BEST IS ALWAYS THE CHEAPEST-THAT'S ATNEYS

DIRECTIONS

C. M. A. Interior Gloss Finish produces a smooth, washable, lustrous finish on walls, woodwork and ceilings. Can be used on wood, plaster, wall board, metal, cement and brick surfaces in homes, stores, offices, factories, etc. Brushes out easily and corrects well. Does not run or leave brush marks.

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATNEYS C.M.A. INTERIOR GLOSS PAINT
 CATEGORY: INTERIOR GLOSS PAINT
 COLOR: WHITE
 QUALITY: SECOND GRADE

PIGMENT: 57%	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Titanium Calcium	85	3.3	.05 $\frac{1}{4}$ @ 1b	\$ 4.68
Lithopone	300	8.4	.04 $\frac{1}{4}$ @ 1b	12.75

VEHICLE: 43%

Bodied linseed oil	80	10.0	1.14 @ Gal	11.40
Varnish	150	20.0	.66 @ Gal	13.20
Mineral spirits	62	9.5	.13 @ Gal	1.24
Drier	4	.5	1.67 @ Gal	.83

CALCULATED YIELD	681	51.7		44.30
MFG. LOSS 2 $\frac{1}{2}$ %		1.3		
ACTUAL YIELD		50.4		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.88
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.05
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.17

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).....
- (E) To other (specify).....

2.12 GAL