

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

TRADE NAME TOUGH COAT HOUSE PAINT.
 CATEGORY: EXTERIOR HOUSE PAINT.
 COLOR WHITE.
 NUMBER 2030
 QUALITY SECOND

REPLACEMENT COST.

* VARNISH
 RESINS 14%
 VEG OILS 47%
 THINNERS. 39%

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	730	21.0	.044	32.12
LEAD SULPHATE	152	3.2	.069	10.49
ZINC OXIDE	210	4.4	.069	14.49
TITANIUM PIGMENT	350	13.4	.07	24.50
MAGNESIUM SILICATE	600	27.0	.015	9.00

VEHICLE:

REFINED SOYA BEAN OIL	250	32.5	.97	31.53
LINSEED OIL	588	72.4	.95	72.59
MINERAL SPIRITS	327	50.3	.085	4.28
JAPAN DRIER	192	28.8	.32	9.22
WATER	96	15.0	.01	.15
* VARNISH	346	45.0	.80	36.00

Calculated Yield	317	244.36
Manufacturing Loss 2%	6	
Actual Yield	311	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.786
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound....	.039
Bulk Cost per gallon, or pound.....	.84
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.038

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.....	1.336
2. Carload Price.....	1.269
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.572
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500...	1.665