

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ARHEV'S SHINGLE STAIN
 CATEGORY: EXTERIOR PAINT
 COLOR: GREEN
 QUALITY: FIRST

	Lb.	Yld. in Gals.	Unit Cost	Total Cost
INGREDIENT: 16%				
Chemically pure	2	.09	.23 $\frac{1}{2}$ @ lb.	.47
Chrome Green				
Magnesium Silicate	5	.21	.01 $\frac{1}{2}$ @ lb.	.08
INGREDIENT: 84%				
Shingle Stain oil	14-3/4	2.00	.30 @ Gal.	.60
Mineral Spirits	3 $\frac{1}{2}$	.50	.13 @ Gal.	.07
Modified linseed oil	8	1.00	1.14 @ Gal.	1.14
Varnish	8 $\frac{1}{2}$	1.12	.28 @ Gal.	.28
Drier	1-3/4	.25	.25 @ Gal.	.06
UNADJUSTED YIELD	43	5.17		2.70
8% LOSS 2 $\frac{1}{2}$ %		.12		
ACTUAL YIELD		5.05		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield.....)	\$.54
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	.76
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	.88

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).....	1.31 - GAL
E) To other (specify).....	_____