

SHEET NO. 1-

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Challenge
 CATEGORY: Zone Paint
 COLOR:
 NUMBER:
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL C
Lithopone	154	4.3	.0430	6.62
Magnesium Silicate	38	1.6	.0095	.36

VEHICLE:

Gloss Oil	114	15	.4110	6.16
Bodied Linseed Oil	6	.75	1.1750	.88
Mineral Spirits	39.6	6.	.1239	.74

CALCULATED YIELD	351.6	27.65		14.77
MANUFACTURING LOSS 2-1/2%		.69		
ACTUAL YIELD		26.96		

COST ANALYSIS:

Material Cost Per Gallon or Pound	.55
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	.66
Complete Package Cost Per Gallon, or Pound	.18
Factory Cost in Package Per Gallon, or Pound	.84

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

(A) To a Company owned or controlled outlet	\$ 1.89
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.60
(D) To an Independent Retailer (Dealer)	1.89
(E) To Other (Specify) Painters & Maintenance	2.35