

GRADE 4 SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Master Painters Flat Wall Paint
Category: Interior Flat Wall Paint
Color: White
Number: F-300
Quality: 2nd

Pigment:	Yield		Unit Cost	Total Cost
	Lb.	in Gal.		
Pigment: 59.0 %				
Litharge	2	.03	.085 per lb.	.17
Zinc Sulfide	215	6.45	.083 per lb.	17.84
Titanium Cal.Pig.-Rutile	417	15.39	.055 per lb.	22.93
Calcium Carbonate	76	3.37	.008 per lb.	.61
Asbestine	56	2.36	.011 per lb.	.62
Aluminum Stearate	6	.71	.262 per lb.	1.57
			<u>.2774</u>	<u>102.77</u>
Vehicle: 41.0 %				
Mixing Varnish	197	26.06	.935 per gal.	24.37
Blown Linseed Oil	100	12.11	.867 per gal.	10.50
Sal Soda Solution	4	.48	.024 per gal.	.01
Kerosene	45	6.65	.070 per gal.	.47
Mineral Spirits	142	21.71	.085 per gal.	1.84
Light Resinate Drier	30-3/8	4.16	.535 per gal.	2.22
Cobalt Drier	17-1/8	2.56	.241 per gal.	.62

Calculated Yield	1307 1/2	102.04	83.77
Manufacturing Loss	2 %	26 1/2	2.04
Actual Yield	1281	100	

Cost Analysis:

Material Cost per Gallon	\$.84
Direct Labor Cost per Gallon	)
Factory Overhead per Gallon	) .05
Bulk Cost per Gallon	.89
Complete Package Cost per Gallon (container plus filling expense)	.13
Factory Cost in Package per Gallon	1.02

PRICES

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	\$ 1.35
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.59*
(d) To an independent retailer (dealer)	
(e) To other (specify)	

*Chicago Region

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