

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

REPLACEMENTS COSTS.

TRADE NAME NEUTONE PAINT.
 CATEGORY: INTERIOR FLAT WALL
 COLOR WHITE.
 NUMBER 675
 QUALITY FIRST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITEOPONE	200	5.5	.047	9.40
TITANIUM PIGMENTS.	400	15.3	.056	22.40
CALCIUM CARBONATE	170	7.6	.01	1.70

VEHICLE:				
VEGETABLE OILS	64	8.6	1.20	10.20
* VARNISH	100	14.	.80	11.20
THINNERS	340	52.4	.17	8.91
* RESIN	22%			
VEG. OIL	43%			
THINNERS	35%			
Calculated Yield		103.3		63.81
Manufacturing Loss 3%		3.3		
Actual Yield		100		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.638
Direct Labor cost per gallon, or pound.....	.017
Factory Overhead per gallon, or pound....	.043
Bulk Cost per gallon, or pound.....	.698
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	.896

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.....	1.387
2. Carload Price.....	1.317
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.632
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500...	1.728