

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Paradox
 CATEGORY: Enamel Undercoater
 COLOR: White
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
Suspendso	48	2.15	.0158	.75
Zinc Stearate	4		.3131	1.25
Titanox C R	488	18.95	.0580	28.30

VEHICLE:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
40 Var	92.6	12.5	.8560	10.70
2 - 41 Var	111.	15.	.8930	13.39
Bodied Linseed	32.	4.	1.1750	4.70
Mineral Spirits	6.6	1.	.1239	.12
8385 Drier	7.	1.	.8760	.87
3488 Drier	7.	1.	.8840	.88
460 Thinner	59.4	9.	.1239	1.11
CALCULATED YIELD	855.6	64.60		62.00
MANUFACTURING LOSS 2-1/2%		1.615		
ACTUAL YIELD		62.985		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.99
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	\$ 1.10
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.28

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	\$ 2.30
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	3.45
(D) To an Independent Retailer (Dealer)	2.30
(E) To Other (Specify) Painters & Maintenance	2.85