

GRADE SPECIFICATIONS

COGS AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Free State Semi Paste
 CATEGORY: Exterior Semi Paste
 COLOR: White
 NUMBER: WP-566
 QUALITY: Third

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Barium Pigment	143	4.0	.0575	\$8.22
Lead Free Zinc Oxide	31	.7	.0725	2.25
Basic Carbonate Lead	27	.5	.0825	2.23
Barytes	120	3.2	.014	1.68
Asbestine	36	1.5	.009	.32
Whiting	73	3.2	.010	.73

VEHICLES:

Blown Linseed Oil	24	2.9	.144	3.46
Light Pressed Menhaden Oil	77	10.0	.110	8.47
Mineral Spirits	23	3.5	.014	.32
Lead Tollate	5-5/8	.5	.093	.52
Cocalt Tollate	1	.1	.305	.31
Calculated Yield	560-5/8	50.1		\$28.51
Manufacturing Loss 2%		1.1		
Actual Yield		49.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$.58
Direct Labor cost per gallon	Not known
Factory Overhead per gallon	Not known
Bulk cost per gallon	Not known
Complete Package cost per gallon	Not known
Factory cost in package per gallon	Not known

PRICES:

(A) Company owned or controlled outlet	\$1.60 gal.
(B) Independent wholesaler	1.60 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.60 gal.
(E) To other (Painters, Industrial, etc.)	1.76 gal.

Above prices are highest charged -- average prices will closely approximate (A)