

GRADE SPECIFICATIONS

COST AND SELLING PRICES OF MARCH 31, 1942

TRADE NAME: 100% PURE PREPARED PAINT
 CATEGORY: Exterior House Paint
 COLOR: white
 NUMBER:
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 66% 66%				
Basic Carbonate White Lead	113	2.03	.0884	9.99
50% Leaded Zinc Oxide	780	15.60	.079	60.62
Titanox B	223	6.24	.0606	13.51

VEHICLE: 33% 34%

Raw Linseed Oil	233	30.0	1.08	32.40
Boiled Linseed Oil	250	32.0	1.11	35.52
Turpentine Gum Spirits	77	11.0	.87	9.57
Z. Bodied Linseed Oil	23	3.0	1.47	4.41

CALCULATED YIELD	1699	99.87	166.02
MANUFACTURING LOSS 2-1/2%		2.47	
ACTUAL YIELD		97.40	

COST ANALYSIS:

MATERIAL COST PER GALLON OR LB. (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.70
DIRECT LABOR COST PER GALLON, OR POUND	.10
FACTORY OVERHEAD PER GALLON, OR POUND	.19
BULK COST PER GALLON, OR POUND	2.99
COMPLETE PACKAGE COST PER GAL. OR LB. (CONTAINER PLUS FILLING EXPENSE)	.14
FACTORY COST IN PACKAGE PER GALLON, OR POUND	2.13

PRICES

(A) TO A COMPANY OWNED OR CONTROLLED OUTLET	\$ 2.26
(B) TO AN INDEPENDENT WHOLESALER	none
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	3.60
(D) TO AN INDEPENDENT RETAILER (DEALER)	2.34
(E) TO OTHER (SPECIFY) Painters	3.24

