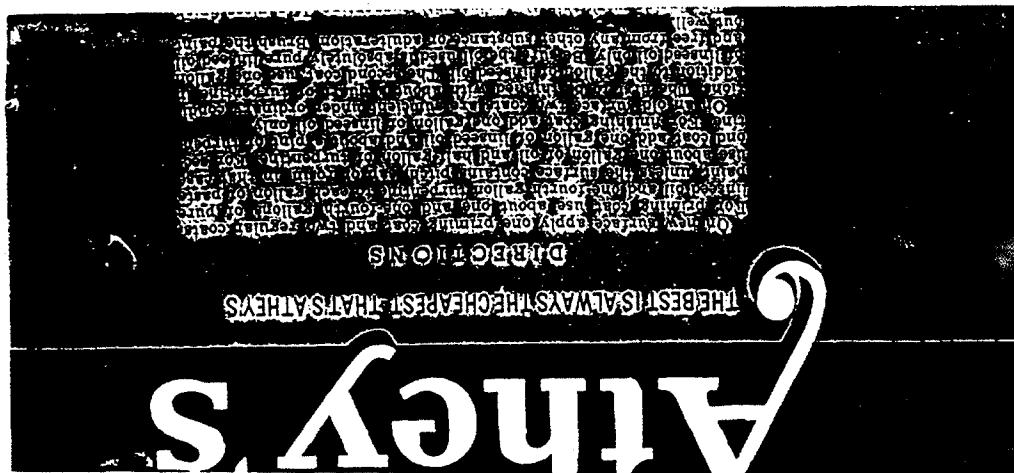




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S C.M.A. SEMI-PASTE PAINT
 CATEGORY: EXTERIOR PAINT
 COLOR: WHITE
 QUALITY: SECOND

PIGMENT: 80%	Lb.	Yield in Gals.	Unit Cost	Total Cost
Leaded Zinc-35%	300	6.30	.07 @ lb.	\$ 21.00
Lithopone	275	7.70	.04 @ lb.	11.00
Magnesium Silicate	200	8.44	.01½ @ lb.	3.00
Calcium Carbonate	75	3.30	.01½ @ lb.	1.13
VEHICLE: 20%				
Refined linseed Oil	163	21.00	1.09 @ Gal	22.89
Drier	55	8.75	.58 @ Gal	5.08
CALCULATED YIELD	1068	55.49		\$ 64.10
MFG. LOSS 2½%		1.39		
ACTUAL YIELD		54.10		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.20
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.37
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.49

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
 IN MARCH-1942

- (A) To a company owned or controlled outlet.....
 (B) To an independent wholesaler.....
 (C) By company owned or controlled outlet to retail customer.....
 (D) To an independent retailer (Dealer).....
 (E) To other (specify).....
- 239-GAL

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