



GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S CHEMICALLY PURE OIL COLORS
 CATEGORY: INTERIOR & EXTERIOR USE
 COLOR: LAMP BLACK
 QUALITY: FIRST

PIGMENT: 33%

	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Lamp Black	25	1.5	.11 @ lb.	\$ 2.75

VEHICLE: 67%

Raw linseed oil	51	6.5	1.01 @ Gal.	6.57
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CALCULATED YIELD	76	8.0		9.32
MFG. LOSS 2½%		.2		
ACTUAL YIELD		7.8		

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.....	<u>1.49</u>

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)	<u>2.50 GAL</u>
(E) To other (specify).....	_____

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