



GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S SEMI-GLOSS FINISH
CATEGORY: INTERIOR SEMI-GLOSS PAINT
COLOR: WHITE
NUMBER: "
QUALITY: FIRST

	LB.	Yld. In Gals.	Unit Cost	Total Cost
<u>PIGMENT: 56%</u>				
Magnesium Silicate	50	2.1	.0125 @ lb.	\$ 1.50
Titanium Dioxide	50	1.5	.1475 @ lb.	7.38
Titanium Calcium	250	9.6	.0550 @ lb.	13.75
Lithopone	50	1.4	.0425 @ lb.	2.13
<u>VEHICLE: 44%</u>				
Bodied Linseed Oil	88	11.0	1.14 @ gal.	12.54
Varnish	140	18.5	.70 @ gal.	12.95
Mineral Spirits	85	13.0	.13 @ gal.	11.05
Drier	2½	00.31	1.67 @ gal.	.43
CALCULATED YIELD	715.5	57.41		\$ 61.73
WFG. LOSS 2½%		1.44		
ACTUAL YIELD		55.97		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.11
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.28
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	\$ 1.40

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).....\$ _____

N 4485