GRADE SPECIFICATIONS

Sheet 10

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Blue Star Porch & Deck

CATEGORY: Floor, Porch & Deck Paint

COLOR: Stone Gray

NUMBER: 914

QUALITY: Second

	LBS.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 34.3%				
Lithopone	273	7.75	.0429 per Lb.	11.71
VEHICLE: 65.7%				
Mixing Varnish	528	72	.5946 per Gal.	42.81
Heavy Bodied Linseed Oil	16 1/2	2.4	.8648 " "	2.08
Lamp Black in Japan	4 1/4	.44	.0735 " "	.31
Ochre in Varnish	108	8.18	.0623 " "	6.73
Drier & Thinner	74 1/2	11	.1064 " "	1.17
Calculated Yield	1,004 1/4	101.77		64.81
Manufacturing Loss		1.77		
Actual Yield		100.		

COST ANALYSIS:

Material Cost per Gallon or Pound			.6481
Direct Labor Cost per Gallon or Pound			.0845
Factory Overhead per Gallon or Pound			.1576
Bulk Cost per Gallon or Pound			.8902
Complete Package Cost per Gallon or Pound			
Package	.1278		
Labor	.0378		
Overhead	.0457		.2113
Factory Cost in Package per Gallon or Pound			1.1015

PRICES:

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of Buyers or Transferees:

		L.C.L.	Carload Truckload
(A) To a company owned or controlled outlet	Delivered	1.71	1.62
(B) To an independent wholesaler	"	1.48	1.39
(C) By company owned or controlled outlet to retail customer	"	2.75	--
(D) To an independent retailer (Dealer) (Under $500.00 - 5%) (Over $500.00 - 10%)	"	1.91	--
(E) To other (Specify) (To Larger Retail Dealer Buyer)	"	1.71	1.62

(A [illegible] one [illegible] of our business is sold to Class B customers)

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N 4813