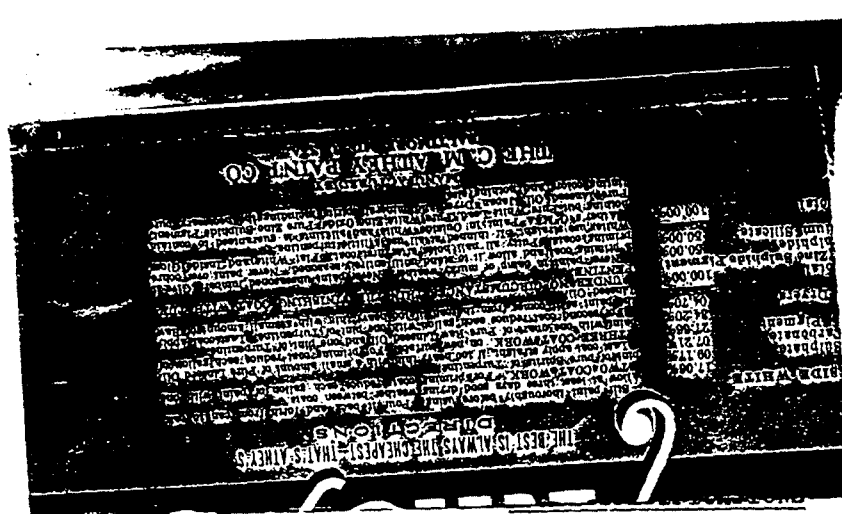




COST AND SELLING PRICES AS OF MARCH 31, 1942.

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TRADE NAME: ATHEY'S C.M.A. PURE PAINT
 CATEGORY: EXTERIOR HOUSE PAINT
 COLOR: WHITE
 QUALITY: FIRST

	LB.	Yld. In Gals.	Unit Cost	Total Cost
PIGMENT: 61%				
Zinc Oxide	60	1.3 .0251	.07 1/4 @ lb.	\$ 4.35
35% Lead Zinc Oxide	100	2.1 .0405	.07 @ lb.	7.00
Basic Carbonate	95	1.8 .0347	.08 1/4 @ lb.	7.84
W/L				
Zinc Sulphide Pigment	211	7.6 .1467	.05-3/4 @ lb.	12.13
		2470		

VEHICLE: 39%

Refined Linseed Oil	217	28.0 .5405	1.09 @ Gal	30.50
Bodied Linseed Oil	44	5.5 .1062	1.14 @ Gal	6.27
Mineral Spirits	22	4.0 .0772	.13 @ Gal	.52
Drier	12	1.5 .0290	1.13 @ Gal	1.70

CALCULATED YIELD	761	51.8		\$ 72.31
MFG. LOSS 2 1/2%		1.3		
ACTUAL YIELD		50.5		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.44.
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.61
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.73

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 4482

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