

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Bounty Barn and Roof Paint
 CATEGORY: Barn and Roof Paint
 COLOR: Red
 NUMBER: 2612
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Red Oxide	240	7.0	.034	\$ 8.16
Whiting	85	3.8	.010	.85
Asbestine	170	7.2	.009	1.53
VEHICLE:				
Raw Linseed Oil	145	19.7	.130	19.85
Gloss Oil	144	19.1	.026	3.74
Heavy Gloss Oil	280	34.5	.028	7.84
Japan Drier	20	2.7	.056	1.12
Soap Solution	90	10.9	.002	.19
Manganese Tollate	4 $\frac{1}{2}$	.5	.0925	.42
Calculated Yield	1178 $\frac{1}{2}$	103.4		\$42.69
Manufacturing Loss 2%		2.4		
Actual Yield		101.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$.42
Direct labor cost per gallon	Not known
Factory Overhead per gallon	Not known
Bulk cost per gallon	Not known
Complete Package cost per gallon	Not known
Factory cost in package per gallon	Not known

PRICES:

(A) Company owned or controlled outlet	\$1.17 $\frac{1}{2}$ gal.
(B) Independent wholesaler	1.11 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.30 $\frac{1}{2}$ gal.
(E) To other (Painters, Industrial, etc.)	1.45 gal.

Above prices are highest charged -- average prices will closely approximate (A)

N 4987