GRADE SPECIFICATIONS

COST AND SELLING PRICES OF MARCH 31, 1942

TRADE NAME: NuElement Paint
CATEGORY: Exterior House Paint
COLOR: White
NUMBER:
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: ~~60%~~ 64%				
Lithopone	470	13.2	.0465	21.86
Zinc Oxide	100	2.1	.0826	8.26
Cryptone	300	10.8	.0643	19.29
Talc	55	2.31	.0086	.47
Silica	55	2.48	.0152	.84
Blue	5 oz.			.05
VEHICLE: ~~40%~~ 36%				
Lt. Stain Oil	111	15.0	.535	8.03
Raw Linseed Oil	296	38.0	1.08	41.04
Mineral Spirits	124	19.0	.088	1.67
Dryer	27	4.0	.535	2.14
CALCULATED YIELD	1537	106.89		103.65
MANUFACTURING LOSS 2-1/2%		2.67		
ACTUAL YIELD		104.22		

COST ANALYSIS:

MATERIAL COST PER GAL. OR LB. (TOTAL COST DIVIDED BY ACTUAL YIELD).	.99
DIRECT LABOR COST PER GALLON, OR POUND.	.10
FACTORY OVERHEAD PER GALLON, OR POUND.	.12
BULK COST PER GALLON, OR POUND	1.21
COMPLETE PACKING COST PER GAL. OR LB. (CONTAINER PLUS FILLING EXPENSE). . .	.14
FACTORY COST IN PACKAGE PER GALLON, OR POUND.	1.35

PRICES

(A)	TO A COMPANY OWNED OR CONTROLLED OUTLET	$ 1.43
(B)	TO AN INDEPENDENT WHOLESALER	none
(C)	BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	2.75
(D)	TO AN INDEPENDENT RETAILER (DEALER)	1.65
(E)	TO OTHER (SPECIFY) Painters	2.20