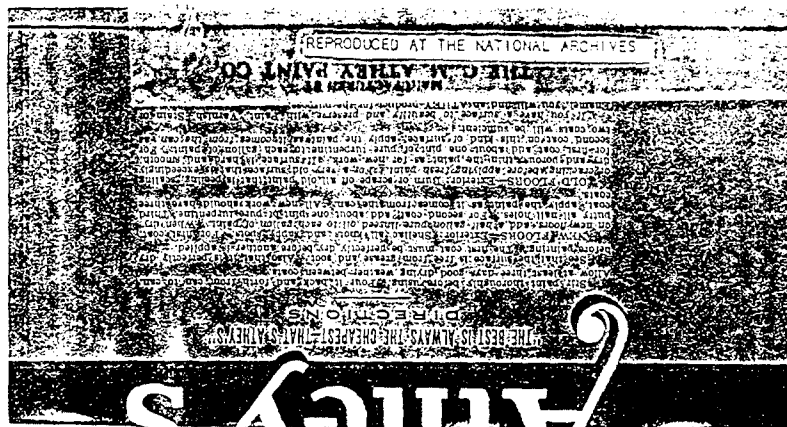




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ARNOLD'S PORCH & DECK PAINT
 CATEGORY: EXTERIOR FLOOR PAINT
 COLOR: GRAY
 QUALITY: FIRST

	Lb.	Yld. in Gals.	Unit Cost	Total Cost
<u>PIGMENT: 40%</u>				
Lithopone	300	8.4	.044 @ lb	\$ 12.75
<u>VEHICLE: 60%</u>				
Bodied linseed oil	80	10.0	1.14 @ Gal.	11.40
Varnish	368	49.0	.67 @ Gal.	32.83
<u>CALCULATED YIELD</u>	748	67.4		56.98
<u>MFG. LOSS 2 1/2%</u>		1.7		
<u>ACTUAL YIELD</u>		65.7		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	.87
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	.64
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	<u>1.16</u>

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)..... 252-C
 (E) To other (specify).....