

GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942
IN ONE GALLON CONTAINERS

TRADE NAME GLOSTONE
 CATEGORY: INTERIOR SEMI GLOSS
 COLOR WHITE.
 NUMBER 800
 QUALITY FIRST.

REPLACEMENT COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
TITANATED LITHOPONE	325	9.1	.061	19.83
HIGH STRENGTH "	350	9.8	.05	17.50
LITHOPONE	140	3.9	.044	6.16

VEHICLE:

VEGETABLE OILS	126	16	1.15	18.40
* VARNISH	274	36.2	.917	33.20
DRIERS AND THINNERS	184	28	.20	5.60

* RESIN 20.5%

VEG. OILS 33.3%

THINNERS 49.2%

Calculated Yield	103	100.69
Manufacturing Loss 3%	3	
Actual Yield	100	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.006
Direct Labor cost per gallon, or pound.....	.02
Factory Overhead per gallon, or pound.....	.05
Bulk Cost per gallon, or pound.....	1.076
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.274

PRICES

The highest net Unit Price which was charged in March, 1942, to each of the following types of buyers or transferees:

(A) To A Company Owned or Controlled Outlet.....	\$ None
(B) To an Independent Wholesaler	
1. L.C.L. Price.....	1.950
2. Carload Price.....	1.853
(C) By Company owned or Controlled Outlet to Retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	2.295
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500	2.430