

GRADE SPECIFICATIONS

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

Sheet 6

TRADE NAME: Blue Star Semi Gloss
 CATEGORY: Inside Gloss
 COLOR: White
 NUMBER: 996
 QUALITY: Second

PIGMENT: 57.7%

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lithopone	997	16.95	.0429 per lb.	25.61
Calcium Carbonate	132	5.86	.0084 " "	1.11
Albacar	50	2.22	.0167 " "	.84

VEHICLE: 42.3%

Mixing Varnish	363	48 3/8	.6969 Per Gal.	33.71
Heavy Bodied Linseed Oil	44	6 3/8	.8648 " "	5.51
Drier & Thinner	165	23 3/4	.1907 " "	4.53

Calculated Yield	1,351	103.53		71.31
Manufacturing Loss		3.53		
Actual Yield		100.		

COST ANALYSIS:

Material Cost per Gallon or Pound		.7131
Direct Labor Cost per Gallon or Pound		.0625
Factory Overhead per Gallon or Pound		.1173
Bulk Cost per Gallon or Pound		.8929
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon or Pound		1.1042

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

		Carload	L.C.L.	Truckload
(A) To a company owned or controlled outlet	Delivered	1.75	1.67	1.67
(B) To an independent wholesaler	"	1.52	1.43	1.43
(C) By company owned or controlled outlet to retail customer	"	2.65	--	--
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	1.85	--	--
(E) To other (Specify) (To Larger Retail Dealer Buyer) (Over \$500.00 - 10%)	"	1.75	1.67	1.67

(A very small percentage of our business is sold to Class D customers)

OPA 0000833

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