

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

TRADE NAME TOUGH COAT HOUSE PAINT
 CATEGORY: EXT. HOUSE PAINT
 COLOR GREEN
 NUMBER 2018
 QUALITY SECOND

REPLACEMENT COST

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
C P CHROME GREEN	84	1.8	.275	17.50
CALCIUM CARBONATE	156	7.4	.01	1.55
MAGNESIUM SILICATE	150	8.9	.011	1.75

VEHICLE:				
LINSEED OIL	250	31.5	1.00	31.50
VARNISH	518	41.4	.415	17.18
JAPAN PRIZE	68	10.0	.31	3.10
WATER	24	3.0	.01	.03

• RESIN 28.5%
 VEG. OIL 21.5%
 Thinner 52.5%

Calculated Yield	102.	72.82
Manufacturing Loss 2%	2	
Actual Yield	100	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.728
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound.....	.039
Bulk Cost per gallon, or pound.....	.782
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.138
Factory Cost in Package per gallon, or pound.....	.980

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.....	1.336
2. Carload Price.....	1.269
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.570
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500...	1.665

OPA
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