

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

TRADE NAME	TOUGH COAT HOUSE PAINT	ACTUAL COST.
CATEGORY:	EXTERIOR HOUSE PAINT	
COLOR	WHITE	* VARNISH
NUMBER	2030	RESINS 14%
QUALITY	SECOND.	VEG. OILS 47%
		THINNERS 39%

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	730	21.0	.044	32.12
LEAD SULPHATE	152	3.2	.006	10.03
ZINC OXIDE	210	4.4	.006	13.80
TITANIUM PIGMENT	350	13.4	.07	24.50
MAGNESIUM SILICATE	500	27.0	.017	10.20
VEHICLE:				
REFINED SOYA BEAN OIL	250	32.5	.95	30.88
LINSEED OIL	588	70.4	.82	62.64
MINERAL SPIRITS	327	50.3	.085	4.28
JAPAN DRIER	192	28.8	.32	9.22
WATER	98	15.0	.01	.15
* VARNISH	340	45.0	.78	36.10
Calculated Yield		317.0		232.98
Manufacturing Loss 2%		6		
Actual Yield		311		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.749
Direct Labor cost per gallon, or pound	.015
Factory Overhead per gallon, or pound	.039
Bulk Cost per gallon, or pound	.803
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound	1.001

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	1.259
(C) By Company owned or Controlled Outlet to retail customers	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.	1.572
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500.	1.665

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