

GRADE SPECIFICATIONS

COST AND SELLING PRICES OF MARCH 31, 1942

TRADE NAME: PLASTONA FLAT WALL PAINT
 CATEGORY: Interior Flat Wall Paint
 COLOR: White
 NUMBER:
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 62% 70%				
Lithopone	875	24.50	.0487	42.61
Asbestine	105	4.41	.0201	2.11
Whiting	53	2.36	.0077	.41
Blue	(4 oz)			.04

VEHICLE: -36% 30%				
70 sec. OKO Linseed	16.0	2.0	1.59	3.18
Sodid Linseed	42.5	5.0	1.32	6.60
Grinding Liquid	247.8	35.0	.525	18.38
Spar varnish	52.4	9.0	.919	8.27
Dryer	10.2	1.5	.576	.86
Mineral Spirits	58.5	9.0	.088	.79
Turpentine Gum Spirits	10.5	1.5	.87	1.31

CALCULATED YIELD	1471	94.27	84.56
MANUFACTURING LOSS 2-1/2%		2.37	
ACTUAL YIELD		91.90	

COST ANALYSIS:

MATERIAL COST PER GAL. OR LB. (TOTAL COST DIVIDED BY ACTUAL YIELD)	.92
DIRECT LABOR COST PER GALLON, OR POUND	.11
FACTORY OVERHEAD PER GALLON, OR POUND	.12
BULK COST PER GALLON, OR POUND	1.15
COMPLETE PACKAGE COST PER GAL. OR LB. (CONTAINER PLUS FILLING EXPENSE)	.15
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.30

PRICES

(A) TO A COMPANY OWNED OR CONTROLLED OUTLET	1.3
(B) TO AN INDEPENDENT WHOLESALER	1.65
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	2.82
(D) TO AN INDEPENDENT RETAILER (DEALER)	1.71
(E) TO OTHER (SPECIFY) Painters	2.28

MATHEWS

SINCE 1887

PLASTONA FLAT WALL PAINT

WHITE

OPA 000295

REPRODUCED AT THE NATIONAL ARCHIVES

INT COMPANY, INC

N 4615