

GRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Pratt's Velvaton Flat Wall Paint
 Category: Interior Flat Wall Paints
 Color: White
 Number: 410
 Quality: First

	Lbs.	Yield In Gallons	Unit Cost	Total Cost
Pigment: 63%				
Litharge	1.75		.0925 per Lb.	\$.16
30% Titanium Calcium	350.00	12.9 .1211	.0562 per Lb.	19.65
Calcium Carbonate Treated	90.00	4.0 .0375	.027 per Lb.	2.43
Calcium Carbonate	250.0	11.0 .1032	.082 per Lb.	2.03
Magnesium Silicate	175.0	7.4 .0695	.0133 per Lb.	2.33
Calcium Linoleate	14.0	2.0 .0188	.0816 per Lb.	1.88
Vehicle: 37%				
Stearate Jell	23.0	3.5 .0328	.28 per Gal.	.98
Blown Linseed Oil	70.0	8.75 .0821	.121 per Lb.	8.47
Bodied Fish Oil	42.0	5.25 .0993	.118 per Lb.	4.96
Drier	35.0	4.5 .0422	.52 per Gal.	2.34
Mineral Spirits	208.0	31.5 .0956	.09 per Lb.	2.83
Flatting Oil	78.0	10.5 .0985	.69 per Gal.	7.25
Water	44.0	5.25 .0793	.62 per Lb.	.11
Calculated Yield:	1377.0	106.55		\$ 55.42
Manufacturing Loss 2.5%		2.65		
Actual Yield:		103.90		

Cost Analysis:

Material Cost per gallon bulk.....	\$.54
Processing factor.....	.15
Shipping & Packing Factor.....	.07
Container Cost, one gallon can.....	.10
Factory Cost.....	\$.86

PRICES

A. To a company owned or controlled outlet.....	\$ 1.26
B. To an independent wholesaler.....	1.34
C. By company owned or controlled outlet to retail customer.....	2.50
D. To independent retailer (Dealer).....	1.755
E. To other: Industrial account.....	1.95

OPA 0001004

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