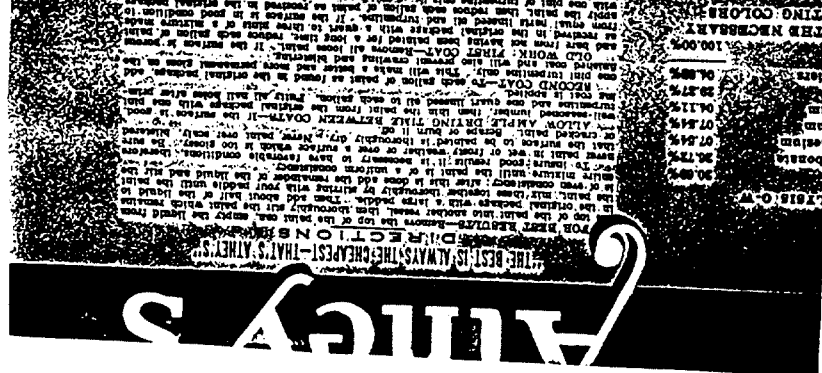




GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S 100% PURE PAINT
CATEGORY: EXTERIOR HOUSE PAINT
COLOR: WHITE
NUMBER:
QUALITY: FIRST

	LB.	Yld. In Gals.	Unit Cost	Total Cost
PIGMENT: 68%				
Magnesium Silicate	66 $\frac{1}{2}$	2.8	.01 $\frac{1}{2}$ @ lb.	\$ 1.00
Calcium Carbonate	66 $\frac{1}{2}$	2.9	.01 $\frac{1}{2}$ @ lb.	1.00
Titanium Dioxide	73	2.2	.14-3/4 @ lb.	10.77
Zinc Oxide	260	5.5	.07 $\frac{1}{2}$ @ lb.	13.85
Basic Carbonate Lead-336		6.3	.08 $\frac{1}{2}$ @ lb.	27.72
Barium Sulphate	37	1.0	.01 $\frac{1}{2}$ @ lb.	.56

VEHICLE: 32%

Refined Linseed Oil	283	36.5	1.09 @ Gal.	39.79
Bodied Linseed Oil	88	11	1.14 @ Gal.	12.54
Drier	12	1.5	1.13 @ Gal.	1.70
Mineral Spirits	20	3	.13 @ Gal.	.39
Turpentine	20	3	.75 @ Gal.	2.25

CALCULATED YIELD	1262.	75.70		\$116.57
MFG. LOSS 2 $\frac{1}{2}$ %		1.89		
ACTUAL YIELD		73.81		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.59
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.75
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.87

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED
IN MARCH-1942

- (A) To a company owned or controlled outlet.....\$ _____
(B) To an independent wholesaler..... _____
(C) By company owned or controlled outlet to retail customer..... _____
(D) To an independent retailer (Dealer)..... _____
(E) To other (specify)..... _____