

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S ROCKLYN QUICK-DRYING ENAMEL
 CATEGORY: INTERIOR & EXTERIOR
 COLOR: GRAY
 QUALITY: SECOND

PIGMENT:	33½%	Lb.	Yld. in Gals.	Unit Cost	Total Cost
Lithopone		100	2.8	.04½ @ lb	\$ 4.25
Titanium Calcium		50	1.9	.05½ @ lb	2.75
Titanium Dioxide		31	0.9	.14-¾ @ lb	4.58
VEHICLE:	6½%				
Varnish		360	48.0	.68 @ Gal	32.64
CALCULATED YIELD		541	53.6		44.22
MFG. LOSS 2½%			1.4		
ACTUAL YIELD			52.2		

COST ANALYSIS:

Material cost per gallon (total cost divided by actual yield).....	\$.86
Direct labor cost per gallon.....	.17
Complete factory cost per gallon.....	1.03
Complete package cost per gallon only.....	.12
Factory cost in package per gallon.....	1.15

PRICES

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

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|---|----------|
| (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)..... | 2.34 GAL |
| (E) To other (specify) | |