

TRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: General Service
CATEGORY: Wagon Enamel
COLOR: Jockey Red
NUMBER:
QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL C
Para Toner	14	1.01	.7070	.98
Suspendso	35	1.57	.0158	.55

VEHICLE:

2 - 41 Var	133	18.	.8930	16.07
13 - 41 Var	66.6	9.	1.0040	9.03
Gloss Oil	15.2	2.	.4110	.82
Xylol	3.5	.5	.34	.17
Mineral Spirits	1.65	.25	.1239	.03
CALCULATED YIELD	268.95	32.33		36.58
MANUFACTURING LOSS 2-1/2%		.81		
ACTUAL YIELD		31.52		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 1.16
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$ 1.34
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.52

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

(A) To a Company owned or controlled outlet	\$ 2.85
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	4.10
(D) To an Independent Retailer (Dealer)	2.85
(E) To Other (Specify) Painters & Maintenance	3.60