

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Bounty Floor and Deck Enamel
 CATEGORY: Floor and Deck Enamel
 COLOR: Slate Gray
 NUMBER: 218
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL
Lithopone	389	10.9	.0425	\$16.
Lamp Black	4	.3	.117	.
CP Yellow Oxide	16	.4	.075	1.
Whiting	72	3.2	.010	.
VEHICLE:				
#00 Regular Litho Oil	82	10.4	.152	12.
Varnish	492	65.6	.105	51.
Mineral Spirits	25	3.9	.044	.
Cobalt Tintate	2		.305	.
Calculated Yield	1080½	94.7		\$83.5
Manufacturing Loss 3%		2.7		
Actual Yield		92.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$
Direct Labor cost per gallon	Not know
Factory Overhead per gallon	Not know
Bulk cost per gallon	Not know
Complete Package cost per gallon	Not know
Factory cost in package per gallon	Not know

PRICES:

(A) Company owned or controlled outlet	\$1.74 gal
(B) Independent wholesaler	1.64½ ga
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.93½ ga
(E) To other (Painters, Industrial, etc.)	2.15 gal

Above prices are highest charged -- average prices will closely approximate (A)