REPRODUCED AT THE NATIONAL ARCHIVES

PART 3

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: "61" Enamel White Gloss
Category: Interior Trim Enamel
Color: White
Number:
Quality: Second

Formula		Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment:	32.6%				
Titanium Dioxide		151	4.67	.1479 per lb.	22.33
Titanium Calcium Pigment		182	7.07	.0587 " "	10.68
Vehicle:	67.4%				
Varnish		688.7	91.36		69.79
Calculated Yield		1021.7	103.1		$ 102.80
Manufacturing Loss	3%		3.1		
Actual Yield			100		

Cost Analysis:

Material Cost per Gallon or Pound (Total Cost divided by actual yield)	$ 1.03
Direct Labor Cost Per Gallon, or Pound	.025
Factory Overhead Per Gallon, or Pound	.125
Bulk Cost Per Gallon, or Pound	$ 1.18
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.23
Factory Cost in Package Per Gallon, or Pound	$ 1.41

PRICES

Highest Net Price which was charged or would have been charged in March, 1942, to each of the following buyers or transferees:

(a)	To a Company owned or controlled outlet	*$ 2.21
(b)	To an Independent Wholesaler	* 2.31
(c)	By Company owned or controlled outlet to Retail Customer	5.50
(d)	To an Independent Retailer (dealer)	X
(e)	To Other (Specify)	

* Zone I, freight prepaid, subject to cash discount of 2%

X Sold through wholesaler

[redacted]000887

N 4819