

GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942
IN ONE GALLON CONTAINERS

REPLACEMENT COST.

TRADE NAME KOLOR BRITE ENAMEL.
 CATEGORY: INTERIOR TRIM ENAMEL.
 COLOR WHITE.
 NUMBER 33
 QUALITY FIRST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
TITANIUM DIOXIDE	200	6.	.153	30.60
LITHOPONE	210	5.8	.047	9.87

VEHICLE:

* VARNISH AND DRIERS	672	91.8	.841	77.20
* RESIN	172			
VEG. OILS	352			
THINNERS	482			

Calculated Yield	103.6	117.67
Manufacturing Loss 35%	3.6	
Actual Yield	100.	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.177
Direct Labor cost per gallon, or pound.....	.037
Factory Overhead per gallon, or pound....	.091
Bulk Cost per gallon, or pound.....	1.306
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.503

PRICES

The highest net Unit Price which was charged in March, 1942, to each of the following types of buyers or transferees:

(A) To a Company Owned or Controlled Outlet.....	\$ None
(B) To an Independent Wholesaler	
1. L.C.I. Price.....	2.781
2. Carload Price.....	2.642
(C) By Company owned or Controlled Outlet to Retail Customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	3.272
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500...	3.465