

FRATT & LAMBERT, Inc.

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Vitralite Enamel White Gloss
Category: Interior Trim Enamel
Color: White
Number:
Quality: First

Formula	Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 46.6%				
Zinc Oxide	547	11.80	.0765 per lb.	41.85
Titanium Dioxide	61	1.88	.1505 " "	9.18
Vehicle: 53.4%				
Vegetable Oil	481.4	53.42	1.01 per gal.	53.95
Turpentine	128.8	17.87	.72 " "	12.87
Drier & Mineral Spirits	138.1	19.75	.33 " "	6.51

Calculated Yield	1506.3	104.5	124.36
Manufacturing Loss 4.2%		4.5	
Actual Yield		100	

Cost Analysis

Material Cost Per Gallon or Pound (Total Cost divided by actual yield)	\$ 1.25
Direct Labor Cost Per Gallon, or Pound	.0275
Factory Overhead Per Gallon, or Pound	.1325
Bulk Cost Per Gallon, or Pound	\$ 1.41
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.34
Factory Cost in Package Per Gallon, or Pound	\$ 1.75

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	* \$ 3.85
(b) To an Independent Wholesaler	* 5.83
(c) By Company owned or controlled outlet to Retail Customer	7.75
(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

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