

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	.014	.
Cobalt Tintate	8		.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 gal
 (C) Company owned or controlled outlet to retail customer See (A)
 (D) Independent Retailer 1.93½ gal
 (E) To other (Painters, Industrial, etc.) 2.15 gal

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