

FRATT & COMPANY, INC.

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: "61" Floor & Porch Enamel
 Category: Interior and Exterior Floor, Porch, Deck Paints and Enamels
 Color: Silver Gray
 Number:
 Quality: First

Formula	Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 54.2%				
Lithopone	371	10.35	.0433 per lb.	16.06
Tinting Color	1.7	0.12	.1071 " "	.18
Vehicle: 65.8%				
Varnish	726.3	94.81	.68	64.47

Calculated Yield	1000	106.28	80.71
Manufacturing Loss 5%		8.25	
Actual Yield		100	

Cost Analysis

Material Cost Per Gallon or Pound (Total Cost divided by actual yield)	\$.81
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.20
Bulk Cost Per Gallon, or Pound	\$ 1.06
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.23
Factory Cost in Package Per Gallon, or Pound	\$ 1.28

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	* \$ 2.31
(b) To an Independent Wholesaler	* 2.31
(c) By Company owned or controlled outlet to Retail Customer	4.45
(d) To an Independent Retailer (dealer)	1
(e) To Other (Specify)	

* Zone I, freight prepaid, subject to cash discount of 2%
 X Sold through wholesaler

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