

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

TRADE NAME	<u>TOUGH COAT FLOOR ENAMEL</u>	REPLACEMENT COST.
CATEGORY:	<u>INT AND EXT FLOOR</u>	
COLOR	<u>GRAY</u>	
NUMBER	<u>1175</u>	
QUALITY	<u>SECOND.</u>	

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	290	8.	.045	13.05

VEHICLE:

• VARNISH	602	89	.785	67.20
DRIERS	52	8.8	.80	4.08
• RESINS	20.5%			
VEG OILS	32 %			
THINNERS	47.5%			

Calculated Yield	103.8	84.33
Manufacturing Loss	3.5	3.8
Actual Yield	100.	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.843
Direct Labor cost per gallon, or pound.....	.020
Factory Overhead per gallon, or pound.....	.008
Bulk Cost per gallon, or pound.....	.938
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.133

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.T.L. Price.	1.408
2. Carload Price.	1.338
(C) By Company owned or Controlled Outlet to Retail customers.	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.657
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500..	1.756

N 4791