REPRODUCED AT THE NATIONAL ARCHIVES

PRATT & LAMBERT-Inc.

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Lyt-all Flowing Flat
Category: Interior Flat Wall Paint
Color: White
Number:
Quality: First

Formula		Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment:	54.9%				
Titanium Dioxide		185	4.97	.1479 per lb.	24.11
Lithopone		385	10.32	.0435 " "	14.42
Calcium Carbonate		185	8.29	.0158 " "	2.89
Vehicle:	45.1%				
Varnish		558.7	79.61	.395	31.45
Calculated Yield		1237.7	105.1		72.87
Manufacturing Loss	8%		5.1		
Actual Yield			100		

Cost Analysis:

Material Cost Per Gallon or Pound (Total Cost divided by actual yield)	$ .73
Direct Labor Cost Per Gallon, or Pound	.01
Factory Overhead Per Gallon, or Pound	.08
Bulk Cost Per Gallon, or Pound	$ .82
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.23
Factory Cost in Package Per Gallon, or Pound	$ 1.05

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	* $ 1.85
(b)	To an Independent Wholesaler	* 1.85
(c)	By Company owned or controlled outlet to Retail Customer	5.30
(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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