

PRATT & LAMBERT-INC.

COST AND SELLING PRICES AS OF MARCH 31, 1942

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

Formula	Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigments: 54.2%				
Titanium Dioxide	163	4.97	.1479 per lb.	24.11
Lithopone	383	10.32	.0433 " "	14.42
Calcium Carbonate	183	8.29	.0168 " "	2.89
Vehicle: 45.1%				
Varnish	558.7	79.61	.395	31.45

Calculated Yield	1237.7	105.1	72.87
Manufacturing Loss 3%		3.1	
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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