

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: "61" Enamel White Gloss
 Category: Interior Trim Enamel
 Color: White
 Number:
 Quality: Second

<u>Formula</u>	<u>Lbs.</u>	<u>Yield in Gallons</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Pigment: 32.6%				
Titanium Dioxide	151	4.67	.1479 per lb.	22.35
Titanium Calcium Pigment	182	7.07	.0587 " "	10.68
Vehicle: 67.4%				
Varnish	688.7	91.36		69.79

Calculated Yield	1021.7	103.1	\$ 102.80
Manufacturing Loss 3%		3.1	
Actual Yield		100	

Cost Analysis:

Material Cost per Gallon or Pound (Total Cost divided by actual yield)	\$ 1.03
Direct Labor Cost Per Gallon, or Pound	.025
Factory Overhead Per Gallon, or Pound	.125
Bulk Cost Per Gallon, or Pound	\$ 1.18
Complete Package Cost Per Gallon, or Pound (Container plus filling expense)	.23
Factory Cost in Package Per Gallon, or Pound	\$ 1.41

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	\$ 2.21
(b) To an Independent Wholesaler	2.21
(c) By Company owned or controlled outlet to Retail Customer	5.50
(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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