

COST AND SELLING PRICE AS OF MARCH 31, 1942

NAME: Witte's Interior Gloss
 CATEGORY: Interior Gloss
 COLOR: White
 NUMBER: E410A
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 47%				
Titanium Calcium Pig,	1	.039	.0575	.0575
Lithopone	5	.139	.0450	.2250
Pure Titanium Dioxide	1	.032	.1600	.1600
Nuact L	.04	.002	.2800	.0112
VEHICLE: 53%				
Varnish	6.30	.810	.72	.5830
White Ref. Linseed	.49	.063	1.09	.0690
Zinc Resinate	.49	.063	.64	.0400
Solvesso #3	.46	.063	.28	.0180
Conc Drier	.08	.011	2.00	.016
				<u>1.1897</u>
CALCULATED YIELD	14.86	1.222		
MANUFACTURING LOSS 6%		.073		
ACTUAL YIELD		<u>1.149</u>		

COST ANALYSIS:

Material Cost	1.03
Direct Labor, Factory Overhead, Office overhead	.28
Can	.09
Box	.03
Freight	.10
Net	<u>1.53</u>

PRICES

HIGHEST PRICE CHARGED IN MARCH, 1942, TO AN INDEPENDENT RETAILER: 1.90