Trade Name: Flat Tone
Category: Interior Flat Wall Paint
Color: White
Number: 15185
Quality: First

		Lbs.	Yield in Gallons	Actual - March, 1942 Unit Cost	Actual - March, 1942 Total Cost	Replacement - March 31, 1942 Unit Cost	Replacement - March 31, 1942 Total Cost
Pigment:	61.2%						
	Lithopone	401	11.23	$.044 per Lb.	$17.64	$.044 per Lb	$17.64
	Zinc Sulphide	267	8.01	.082 " "	21.89	.084 " "	22.43
	Calcium Carbonate	122	5.49	.010 " "	1.22	.010 " "	1.22
	Aluminum Stearate	4	.44	.241 " "	.96	.241 " "	.96
	Calcium Linoleate Base	24	2.96	.100 " "	2.40	.100 " "	2.40
Vehicle	38.8%						
	Special Vehicle for Flat Wall Paint	88	12.00	.689 per Gal.	8.27	.770 per Gal.	9.24
	Mixing Varnish	74	10.00	.776 " "	7.76	.820 " "	8.20
	Treated Linseed Oil	31	4.00	1.003 " "	4.01	1.185 " "	4.74
	Zinol	16	2.00	.660 " "	1.32	.660 " "	1.32
	Enamel Solvent 3	112	16.00	.079 " "	1.26	.079 " "	1.26
	Mineral Spirits	168	26.00	.093 " "	2.42	.093 " "	2.42
	Resinate Oil Driers	30	4.00	.453 " "	1.81	.480 " "	1.92
	Calculated Yield	1,337	102.13		$70.96		$73.75
	Manufacturing Loss 2.1%		2.13				
	Actual Yield		100.00				

Cost Analysis

Material Cost Per Gallon	$ .71	.74
Direct Labor and Expense Per Gallon	.02	.02
Factory Overhead Per Gallon	.06	.06
Bulk Cost Per Gallon	.79	.82
Complete Package Cost (1's) Per Gallon (Container, Plus filling, Packaging, etc.)	.22	.22
Factory Cost in One Gallon Cans - Per Gallon	$1.01	$1.04

		LCL	CL
(A)	To A Company owned or controlled unit	1.62	1.54
(B)	To an Independent Wholesaler	1.62	1.54
(C)	By Company owned or controlled outlet to Retail Customer	2.65	-
(D)	To an Independent Dealer - $500 and up annually	1.62	1.54
(E)	To an Independent Dealer - up to $500		

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Trade Name: Flat Tone
Category: Interior Flat Wall Paint
Color: White
Number: 15185
Quality: First

		Lbs.	Yield in Gallons	
Pigment:	61.2%			
	Lithopone	401	11.23	.1168
	Zinc Sulphide	267	8.01	.0769
	Calcium Carbonate	122	5.49	.0538
	Aluminum Stearate	4	.44	.0043
	$C_a$lcium Linoleate Base	24	2.96	.0290
				.2738
Vehicle	38.8%			
	Special Vehicle for Flat Wall Paint	88	12.00	.1175
	Mixing Varnish	74	10.00	.0979
	Treated Linseed Oil	31	4.00	.0391
	Zinol	16	2.00	.0196
	Enamel Solvent 3	112	16.00	.1567
	Mineral Spirits	168	26.00	.2546
	Resinate Oil Driers	30	4.00	.0391
	Calculated Yield	1,337	102.13	
	Manufacturing Loss 2.1%		2.13	
	Actual Yield		100.00	

Cost Analysis

Material Cost Per Gallon

Direct Labor and Expense Per Gallon

Factory Overhead Per Gallon

Bulk Cost Per Gallon

Complete Package Cost (1's) Per Gallon (Container, Plus filling, Packaging, etc.) .22 .22

Factory Cost in One Gallon Cans - Per Gallon $1.01 $1.04

		LCL	CL
(A)	To A Company owned or controlled unit	1.62	1.54
(B)	To an Independent Wholesaler	1.62	1.54
(C)	By Company owned or controlled outlet to Retail Customer	2.65	-
(D)	To an Independent Dealer -$500 and up annually	1.62	1.54
(E)	To an Independent Dealer - up to$500 annually	1.71	-

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