

COST AND BILLING SHEET NO. 1

Name: Super House Paint
 Exterior House Paint
 Color: White
 Number: 8-11
 Quality: 1st

	Lb.	Yield in Gal.	Unit Cost	Total Cost
Pigment: 66.1 %				
Litharge	4-5/8	.06	.085 per lb.	.39
Leaded Zinc Oxide 35%	560	11.30	.069 per lb.	38.64
Basic Lead Carbonate	167	2.94	.078 per lb.	13.02
Titanium Dioxide	183	5.65	.145 per lb.	26.53
Asbestine	192	8.09	.011 per lb.	2.11
Vehicle: 33.9 %				
Special Linseed Oil	487	61.96	.825 per gal.	51.12
Turpentine	28	3.92	.750 per gal.	2.94
Mineral Spirits	19	2.91	.085 per gal.	.25
Lead Drier 8%	36	4.93	.428 per gal.	2.11
Manganese Drier 6%	7/8	.11	1.328 per gal.	.15

Calculated Yield: 101.87
 Manufacturing: 2.04
 Actual Yield: 100

Cost Analysis:

Material Cost per Gallon	1.37
Direct Labor Cost per Gallon	.05
Factory Overhead per Gallon	1.42
Bulk Cost per Gallon	.15
Complete Package Cost per Gallon (container plus filling expense)	1.55
Factory Cost in Package per Gallon	

PRICES

Prices, net unit price which was charged or which would have been charged in March, 1942,
 to each of the following types of buyers or transferees:

(a) To a company owned or controlled entirely by the manufacturer	1.95
(b) To an independent wholesaler	
(c) To a company owned or controlled by a retail customer	3.49*
(d) To an independent retailer (wholesale)	
(e) To other (specify)	

*Chicago Region