REPRODUCED AT THE NATIONAL ARCHIVES

SOUTH SAN FRANCISCO

Name: Flat White Undercoat
Category: Enamel Undercoater
Color: White
Number: 3339
Quality: First

PIGMENT: 67.5 %	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
Titanox RCHT	755	28	.0575 Lb.	$43.41
Barytes	300	8.1	.014 "	4.20
VEHICLE: 32.5 %				
V-254 Gloss Oil	123	15	.42 Gal.	6.30
V-189 Processed Oil	87.2	11	1.22 "	13.42
V-5 Lead Mixing Oil	187	25.5	.83 "	21.17
3024 Coal Oil	73.5	11	.084 "	.92
V-257 Drier	22.2	3	.61 "	1.83
V-377 Aluminum Stearate Solution	14.6	2	.80 "	1.60
				$92.85
Calculated Yield	1,562.5	103.6		
Manufacturing Loss 3.5%		3.6		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield)	.93
Direct Labor Cost per Gallon	.036
Factory Overhead per Gallon	.114
Bulk Cost per Gallon	1.08
Complete Package Cost per Gallon (Container plus Filling Expense)	.25
Factory Cost in Package per Gallon	1.33

PRICES:

(A)	To a Company owned or controlled outlet	1.70
(B)	To an independent wholesaler	1.684
(C)	By Company owned or controlled outlet to retail customer	3.30
(D)	To an independent retailer (Dealer)	1.981
(E)	To other (specify)	2.59 *
		2.20 **

* - Small Commercial Buyer.
** - Large Commercial Buyer.

N 5178