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

		<u>Actual - March, 1942</u>			<u>Replacement - March 31, 1942</u>		
		<u>Lbs.</u>	<u>Yield in Gallons</u>	<u>Unit Cost</u>	<u>Total Cost</u>	<u>Unit Cost</u>	<u>Total Cost</u>
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	.71
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	-	-

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

Pigment:		lbs.	Yield in	
			Gallons	
	61.2%			
	Lithopone	401	11.23	.1169
	Zinc Sulphide	267	8.01	.0704
	Calcium Carbonate	122	5.49	.0538
	Aluminum Stearate	4	.44	.0043
	Calcium Linoleate Base	24	2.96	.0290
				.2735
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	.0392
	Zinol	16	2.00	.0196
	Enamel Solvent 3	112	16.00	.1567
	Mineral Spirits	168	26.00	.2546
	Resinate Oil Driers	30	4.00	.0392
	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.)

Factory Cost in One Gallon Cans - Per Gallon

	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	1 -
(D) To an Independent Dealer - \$500 and up annually	1.62	1.54
(E) To an Independent Dealer - up to \$500 annually	1.71	-

.22
 \$1.04

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 459.51

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