

# WAGGENER PAINT CO.

As of March 31, 1942.

Trade Name: Pratt & Lambert House Paint  
 Category: Exterior House Paint  
 Color: White  
 Number: 300  
 Quality: First

|                            | <u>Lbs.</u> | <u>Yield in Gallons</u> | <u>Unit Cost</u> | <u>Total Cost</u> |
|----------------------------|-------------|-------------------------|------------------|-------------------|
| <b>Pigment -</b>           |             |                         |                  |                   |
| Basic Carbonate White Lead | 371         | 6.65                    | .075             | 27.83             |
| 35% Leaded Zinc            | 389         | 8.27                    | .07              | 27.23             |
| Titanium Dioxide           | 97          | 2.96                    | .15              | 14.55             |
| Asbestine                  | 60          | 2.53                    | .011             | .66               |
| Silica                     | 60          | 2.72                    | .012             | .72               |
| <b>Vehicle -</b>           |             |                         |                  |                   |
| Refined Linseed Oil        | 468         | 60.15                   | .106             | 49.60             |
| Bodied Linseed Oil         | 51          | 6.34                    | .143             | 7.29              |
| Drier                      | 37          | 5.15                    | .078             | 2.88              |
| Drier                      | 6           | .82                     | .083             | .50               |
| Mineral Spirits-Turpentine | 54          | 7.88                    | .067             | 2.01              |
| Calculated Yield           | 1569        | 103.47                  |                  | 133.27            |
| Manufacturing Loss 3%      |             | 3.10                    | Shrinkage        | 1.33              |
| Actual Yield               |             | 100.37                  |                  | 134.60            |

## Cost Analysis:

|                                    |      |
|------------------------------------|------|
| Material Cost per gallon           | 1.35 |
| Direct Labor cost per gallon       | .04  |
| Factory Overhead " "               | .12  |
| Bulk cost per gallon               | 1.51 |
| Complete package cost per gallon   | .15  |
| Factory cost in package per gallon | 1.66 |

## PRICES

|                                                                 |      |
|-----------------------------------------------------------------|------|
| (A) * To a company owned or controlled outlet                   | 2.27 |
| (B) To an independent wholesaler                                | 2.27 |
| (c) By company owned or controlled outlet to<br>Retail customer | 4.10 |
| (D) To an Independent Retailer                                  | 2.67 |
| (E) To other Painter                                            | 2.97 |

\*Freight prepaid less 2% cash discount 10 days