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DATA ANALYSIS

ANALYSIS OF COSTS FOR THE YEAR 1942

TRADE NAME: Silver Arrow Keel Acate Flat White
 PAINT TYPE: Interior Flat
 COLOR: White
 NUMBER: 4425
 QUALITY: Second

REQUIREMENT:	LB.	YIELD IN LBS.	UNIT COST	AMOUNT
Titanium Calcium Pigment	520	50.0 .1840	.06	31.70
Asbestos	222	9.4	.009	2.12
Whiting	105	4.3	.010	1.05
Aluminum Stearate	10	1.2	.245	2.45
		21.5	.3200	
VEHICLE:				
Varnish	39	2.2 .0855	.103	2.33
Refined Linseed Oil	103	10.9 .1222	.140	14.12
Blown Linseed Oil	47	5.3 .1437	.144	7.67
Cobalt Resinate Drier	26	3.5	.037	1.42
Heavy Naptha	270	39.7	.018	4.35
Soap Solution	3	.4	.002	.01
Calculated Yield	1389	107.7		71.74
Manufacturing Loss 3%		3.7		
Actual Yield		104.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)
 Direct Labor cost per gallon
 Factory Overhead per gallon
 Bulk cost per gallon
 Complete Package cost per gallon
 Factory cost in package per gallon

PRICES:

- (A) Company owned or controlled outlet 1.30
- (B) Independent wholesaler 1.20
- (C) Company owned or controlled outlet to retail customer 1.10
- (D) Independent Retailer 1.00
- (E) No other (Painters, Industrial, etc.) .90

Above prices are highest charged -- average prices will closely approximate (A)

N 4536

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