

Trade Name: SMP - Paint
 Category: Exterior House Paint
 Color: Outside Gloss White
 Number: 471
 Quality: First

Pigment:

67.2% Titanium Dioxide
 35/65 Lead Zinc Pigment
 40/60 Lead Zinc Pigment
 17% Asbestos
 Basic Carbonate White Lead
 in Oil

Vehicle:

32.8% Refined Linseed Oil
 Heat treated Linseed Oil
 Mineral Spirits
 20% Cellulose Dryer
 Manganese Oil Dryer

Calculated Yield
 Manufacturing Loss 2.7%

Actual Yield

Cost Analysis

Material per Gallon (Material Cost)

Direct Labor and Expense Cost Per Gallon

Factory Overhead Per Gallon

Gulf Cost Per Gallon

Complete Package Cost (1's) Per Gallon (Container, Plus Milling, Packaging, etc.)

Factory Cost in one Gallon Cans - Per Gallon

- (A) To a Company owned or controlled unit
- (B) To an Independent Wholesaler
- (C) By Company owned or controlled unit to retail dealer
- (D) To an Independent Dealer - \$500 and up
- (E) To an Independent Dealer - up to \$500

Lbs.	Yield in Gallons	Actual - March, 1942	
		Unit Cost	Total Cost

Replacement - March 31, 1942	
Unit Cost	Total Cost

67.2%	2.07	\$1.51 per lb.	310.12	\$1.51 per lb.	310.12
35/65	384	.069	26.50	.069	26.50
40/60	192	.066	12.67	.066	12.67
17%	171	.011	1.89	.011	1.89
Basic Carbonate White Lead	480	.090	43.20	.094	45.12
in Oil			4.24		4.24
32.8%	379	.891 per gal.	43.62	1.063 per gal.	52.04
Heat treated Linseed Oil	25	1.094	3.48	1.275	4.05
Mineral Spirits	33	.093	4.18	.093	4.18
20% Cellulose Dryer	7	1.00	2.25	.321 per lb.	2.25
Manganese Oil Dryer	16	1.76	6.9	.390 per gal.	6.9
Calculated Yield	1,754	102.76	314.90		315.61
Manufacturing Loss 2.7%		2.76			
Actual Yield		100.00			

Material per Gallon (Material Cost)	1.45
Direct Labor and Expense Cost Per Gallon	.32
Factory Overhead Per Gallon	1.06
Gulf Cost Per Gallon	1.53
Complete Package Cost (1's) Per Gallon (Container, Plus Milling, Packaging, etc.)	2.22
Factory Cost in one Gallon Cans - Per Gallon	31.75