

Category: White
 Color: White
 Number: 26616
 Quality: Second

Actual - March, 1942.

Replacement - March 31,
 1942

		Lbs.	Yield in Gallons	Unit Cost	Total Cost	Unit Cost	Total Cost
Pigment:	62.7%						
	Lithopone	629	17.61	1.044 per lb.	\$27.68	1.044 per lb.	\$27.68
	Calcium Titanium Pigment	230	8.83	.056 " "	12.88	.056 " "	12.88
	Aluminum Stearate	2	.22	.241 " "	.48	.241 " "	.48
Vehicle	37.3%						
	Alkyd Mixing Varnish	196	24.00	1.217 per Gal.	29.20	1.330 per Gal.	31.92
	Resin Gloss Oil, Light	28	3.60	.376 " "	1.35	.376 " "	1.35
	Naphthenate Drier 24% Pb	10	1.00	1.347 " "	1.35	1.347 " "	1.35
	Naphthenate Drier- Co. Mn.Pb	21	3.00	.460 " "	1.38	.460 " "	1.38
	Mineral Spirits	236	36.60	.093 " "	3.40	.093 " "	3.40
	Heat treated Linseed Oil	16	5.70	1.094 " "	6.24	1.275 " "	7.27
	Anti Skinning Solution	3	.50	.732 " "	.37	.732 " "	.37
Calculated Yield		1,373	101.06		\$81.33		\$88.08
Manufacturing Loss 1.1%			1.06				
Actual Yield			100.00				

Cost Analysis

Material Cost per Gallon		\$.84	\$.88
Direct Labor and Expense Per Gallon		.04	.04
Factory Overhead Per Gallon		.06	.06
Bulk Cost per Gallon		.94	.98
Complete Package Cost (11s) Per Gallon (including, plus filling, packaging, etc.)		.22	.22
Factory Cost in one gallon case - Per Gallon		\$1.16	\$1.20
	LCL		
(1) To a Dealer - assumed as controlled unit	1.32	1.30	
(2) To a Dealer - assumed as wholesaler	1.32	1.30	
(3) To a Dealer - assumed as controlled outlet to dealer	2.70	-	
(4) To an Independent Dealer - 50% in quantity	1.32	1.50	
(5) To an Independent Dealer - 100% in quantity	2.00	-	