

Trade Name: Painter Craft Finishes
 Category: Interior Flat Wall Paints
 Color: White
 Number: 26611
 Quality: Second

		Actual - March, 1942			Replacement - March 31, 1942		
		Lbs	yield in Gallons	Unit Cost	Total Cost	Unit Cost-	Total Cost
Pigment	62.1%						
	Lithopone	752	21.05 ³⁶⁸⁵	3.044 per Lb	\$33.09	3.044 Per Lb.	\$33.09
	Precipitated Calcium Carbonate	51	2.19 ⁰²⁴	.024 " "	1.22	.024 " "	1.22
	Calcium Carbonate	51	2.30 ⁰²⁵	.010 " "	.51	.010 " "	.51
	Aluminum Stearate	4	.44 ²⁴¹	.241 " "	.96	.241 " "	.96
	Calcium Linoleate Base	8	1.00 ¹⁰⁰	.100 " "	.80	.100 " "	.80
Vehicle	47.9%						
	Special Vehicle for Flat Wall Paints	103	14.00 ¹³⁶	.689 per Gal.	9.65	.770 per Gal.	10.78
	Treated Linseed Oil	34	4.30 ⁰⁴²	1.003 " "	4.31	1.185 " "	5.10
	Resin Gloss Oil, Dark	52	6.60 ⁰⁶⁵	.307 " "	2.03	.307 " "	2.03
	Resinate Oil Drier	30	4.00	.453 " "	1.81	.480 " "	1.92
	Emmol Solvent 3	112	16.00	.079 " "	1.26	.079 " "	1.26
	Mineral Spirits	194	30.00	.093 " "	2.79	.093 " "	2.79
	Grind Aid	4	.50	1.970 " "	.99	1.970 " "	.99
	Calculated Yield	1,395	102.39		59.42		61.45
	Manufacturing Loss 2.3%		2.39				
	Net Yield		100.00				

Cost Analysis:

Material Cost per Gallon	7.59	6.61
Direct Labor and Expense Per Gallon	.32	.32
Factory Overhead Per Gallon	.06	.06
Bulk Cost Per Gallon	.87	.89
Complete Package Cost (1's) Per Gallon (Container, Filling, Packaging, etc.)	.22	.22
Factory Cost in one Million Cans - Per Gallon	.89	.91
(A) To a Company owned or controlled unit	LCL 1.40	CL 1.33
(B) To an Independent Wholesaler	1.40	1.33
(C) By Company Owner or Controlled outlet to Painters	1.90	-
(D) To an Independent Dealer-\$500 & up annually	1.40	1.33
(E) To an Independent Dealer-up to \$500 annually	1.47	-