

SCHEDULE IGRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942PHILADELPHIA, PA., PLANT

Trade Name: Dupont Prepared Paint #40 Outside White
 Category: Exterior House Paint
 Color: White
 Number: 301-756
 Quality: First

	Pounds	Yield in Gallons	Unit Cost	Total Cost
<u>Pigment 67%</u>				
Ti.Pure	138.45	4.29	.1329	\$ 18.40
35% Leadad Zinc Oxide	445.17	8.88	.0666	29.65
Basic Carbonate White Lead	163.09	2.89	.0714	11.64
Asbestine	220.46	9.15	.0093	2.05
	<u>967.17</u>	<u>25.11</u>		
<u>Vehicle 32%</u>				
Bodied Linseed Oil	24.00	3.05	.1147	2.75
Refined Linseed Oil	484.83	62.96	.1035	50.18
			<u>.0091</u>	
<u>Drier</u>				
Lead Naphthenate	15.00	1.72	.1001	1.50
Manganese Naphthenate	6.00	.82	.0827	.50
Mineral Spirits	40.00	6.16	.0101	.60
	<u>61.00</u>	<u>8.70</u>		
Calculated Yield	1 537.00	99.92		\$117.07
Manufacturing Loss - (2.3%)		<u>2.30</u>		
Actual Yield		97.62		

Cost Analysis:

Material Cost per gallon or pound (Total cost divided by actual yield)	\$ 1.20
Direct Labor Cost per gallon or pound	.04
Factory Overhead per gallon or pound	.08
Bulk Cost per gallon or pound	\$ 1.32
Complete Package Cost per gallon or pound (Container plus filling expense)	.33
Factory Cost in Package per gallon or pound	\$ 1.65

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