

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Standard Quality
 CATEGORY: Exterior Barn Paint
 COLOR: Red
 NUMBER: 301
 QUALITY:

	<u>POUNDS</u>	<u>YIELD IN GALLONS</u>	<u>UNIT COST*</u>	<u>TOTAL COST</u>
PIGMENT: 56.75%				
Red Oxide	1000	38.00	.0385 Per Lb	\$38.50
Magnesium Silicate	1000	42.12	.011 Per Lb.	11.00
Calcium Carbonate	1100	48.74	.05625 Per Lb	6.19
VEHICLE: 43.25%				
Pitch Paint Oil	600	80.	.24 Per Gal.	19.20
Linseed Oil, Blown	513	62.	.91 Per Gal.	56.42
Gloss Oil	560	68.50	.22 Per Gal.	15.07
Paraffin Oil	140	20.	.11 Per Gal.	2.20
Kerosene	360	54.	.06 Per Gal.	3.24
Mineral Spirits	134	24.	.08 Per Gal.	1.92
Drier	39.50	5.	1.28 Per Gal.	6.40
Calculated Yield	5466.50	442.36		160.14
Manufacturing Loss - 2 1/2%		11.05		
Actual Yield		431.31		

* The above unit costs are figured as of Jan. 1, 1942, which is the last time our formulas were costed and are based on inventory and contract costs as of that date. Replacement costs as of March 31, 1942, would show considerable increase in above unit costs and cost per gallon as shown below.

COST ANALYSIS:

Material Cost Per Gallon.....\$.37
 Direct Labor Cost Per Gallon (We have no allocated cost records)....
 Factory Overhead Per Gallon (We have no allocated cost records).....
 Bulk Cost Per Gallon (We have no allocated cost records).....
 Complete Package Cost Per Gal. (Does not include filling expense)... .12
 Factory Cost in Package, Per Gallon (We can only show raw material, can, carton and label cost).....\$.49
 (No labor or overhead included.)

PRICES

(A) To a company owned or controlled outlet.....\$.63
 (B) To an independent wholesaler..... .79
 (C) By company owned or controlled outlet to retail customer..... 1.48
 (D) To an independent retailer (dealer)..... 1.16
 (E) To others (specify)..... None

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