

WATER-BASED PAINTSCOST AND SELLING PRICES AS OF APRIL 31, 1942

TRADE NAME: Zan-L-Lac Quick Drying Enamel
 CATEGORY: Interior Enamel
 COLOR: Super White
 NUMBER: 4370G
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL
Titanium Dioxide	300	9.1	.1475	144.25
French Process Zinc Oxide	33	.7	.075	2.40

VEHICLE:

65% Soya Alkyd Resin	587	74.6	.2025	114.37
Solvesso #3	140	18.0	.042	5.98
Pine Oil	5 1/2	.8	.091	.40
Lead Tollate	8-3/4	.8	.093	.81
Cobalt Tollate	3	.4	.305	.12
Calculated Yield	1077 1/2	105.3		157.71
Manufacturing Loss 3%		3.3		
Actual Yield		102.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield) = 1.
 Direct Labor cost per gallon Not known
 Factory Overhead per gallon Not known
 Bulk cost per gallon Not known
 Complete Package cost per gallon Not known
 Factory cost in package per gallon Not known

ALLOTS:

- (A) Company owned or controlled outlet 3.33 per gal.
 (B) Independent wholesaler 2.33 per gal.
 (C) Company owned or controlled outlet to retail customer 3.00 (A)
 (D) Independent Retailer 3.33 per gal.
 (E) To other (Painters, Industrial, etc.) 3.33 per gal.

Above prices are highest charged -- average prices will closely approximate (A)