REPRODUCED AT THE NATIONAL ARCHIVES

SOUTH SAN FRANCISCO

Trade Name: Color In Oil
Category: Oil Colors
Color: Lampblack
Number: 228
Quality: First

	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
PIGMENT: 21.2 %				
6 Lampblack	220	14.9	.125 Lb.	$27.50
VEHICLE: 78.8 %				
Polmerik Raw Linseed Oil	357	46	1.01 Gal.	46.46
V-332 Fluid Color Grinding Oil	316	40	1.12 "	44.80
Linseed Fatty Acids	15.2	2	1.21 "	2.42
3024 Coal Oil	127	19	.084 "	1.60
				$122.78
Calculated Yield	1,035.2	121.9		
Manufacturing Loss 3.4%	35.2	4.25		
Actual Yield	1,000	117.65		

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield)	$1.04
Direct Labor Cost per Gallon	.074
Factory Overhead per Gallon	.206
Bulk Cost per Gallon	1.32
Complete Package Cost per Gallon (Container plus Filling Expense)	.25
Factory Cost in Package per Gallon	1.57

PRICES:

(A)	To a Company owned or controlled outlet	1.76
(B)	To an independent wholesaler	2.237
(C)	By Company owned or controlled outlet to retail customer	4.10
(D)	To an independent retailer (Dealer)	2.632
(E)	To other (specify)	3.44 *
		2.92 **

* - Small Commercial Buyer.
** - Large Commercial Buyer.

N 5195