

COST AND SELLING PRICE AS OF MARCH 31, 1942

TRADE NAME: Special Red Barn Paint
 CATEGORY: Barn Paint
 COLOR: Red
 NUMBER: GLB
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 51%				
30% Venetian Red	320	12.0	.035	11.20
Whiting	160	7.2	.010	.16
Magnesium Silicate	160	6.8	.013	.21
VEHICLE: 49%				
Heat Treated Fish Oil	176	22	1.08	23.75
Blown Fish Oil	163	20	.96	19.20
Salvage Varnish	90	12	.40	4.80
Mineral Spirits	104	16	.085	1.36
Eriol	41	6	.36	2.16
Water	33	4	.02	.08
				62.92
CALCULATED YIELD	1247	106		
MANUFACTURING LOSS 3%		3		
ACTUAL YIELD		103		

COST ANALYSIS:

Material Cost	.61
Direct Labor, Factory Overhead, Office Overhead	.23
Can	.90
Box	.03
Freight	.10
Net	1.06

PRICES

HIGHEST PRICE CHARGED IN MARCH, 1942, TO AN INDEPENDENT RETAILER: 1.20