

WATSON FILM CO.

COST AND SELLING PRICES AS OF APRIL 31, 1942

TRADE NAME: Tan-E-Lac Quick Drying Enamel
 CATEGORY: Interior Enamel
 COLOR: Super White
 NUMBER: 43700
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL
Titanium Dioxide	300	9.1	.1475	134.25
French Process Zinc Oxide	33	.7	.075	2.48
VEHICLE:				
65% Sova Alkyd Resin	587	74.5	.0025	114.87
Solvesso #3	140	10.0	.042	5.88
Pine Oil	53	.8	.001	.40
Lead Tellate	8-3/4	.8	.093	.81
Cobalt Tellate	3	.4	.505	.20
Calculated Yield	1077 1/2	105.3		177.77
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

NOTES:

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

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