

Trade Name: Painter Craft Finishes
 Category: Interior Flat Wall Paints
 Color: White
 Number: 26611
 Quality: Second

Pigment	lbs	yield in Gallons	Unit Cost	Total Cost	Unit Cost	Total Cost
62.1% Lithopone	752	21.06	\$3.04 per lb	\$33.09	\$3.04 per lb	\$33.09
Precipitated Calcium Carbonate	51	2.19	\$.024	1.22	\$.024	1.22
Calcium Carbonate	51	2.30	\$.010	.51	\$.010	.51
Aluminum Stearate	4	.44	\$.24	.96	\$.24	.96
Calcium Linoleate Base	8	1.00	\$.100	.80	\$.100	.80

Vehicle

47.9% Special Vehicle for Flat Wall Paints

	103	14.00	\$.689 per Gal.	9.65	.770 per Gal.	10.78
Treated Linseed Oil	34	4.30	1.003	4.31	1.185	4.510
Rosin Gloss Oil, Dark	52	6.60	.307	2.03	.307	2.03
Resinate Oil Drier	30	4.00	.453	1.81	.480	1.92
Ethanol Solvent 3	112	16.00	.079	1.26	.079	1.26
Mineral Spirits	194	30.00	.093	2.79	.093	2.79
Grind Aid	4	.50	1.970	.99	1.970	.99

Calculated Yield 1,395
 Manufacturing Loss 2.3%
 Actual Yield 100.00

\$59.12
 \$51.45

Cost Analysis
 Material Cost per Gallon \$59
 Direct Labor and Expense Per Gallon .02
 Factory Overhead Per Gallon .06
 Bulk Cost Per Gallon .67
 Complete Package Cost (1's) Per Gallon (Container, Filling, Packaging, etc) .22
 Factory Cost in one Gallon Cans - Per Gallon .89

- (A) To a Company owned or controlled unit LCL 1.10
- (B) To an Independent Wholesaler LCL 1.33
- (C) To Company Owner or Controlled outlet to Painters 1.90
- (D) To an Independent Dealer-\$500 & up annually 1.40
- (E) To an Independent Dealer-up to \$500 annually 1.47

John P. ...
 31 + 99.84
 112
 35.459
 01

Name: Painter Craft Finishes
 Job: Interior Flat Wall Paints

White
 26611
 Second

			Actual - March, 1942			Replacement - March 31, 1942		
			Yield in Gallons	Unit Cost	Total Cost	Unit Cost-	Total Cost	
62.1%	Idthopone	752	21.06	\$5.04 per lb	\$33.09	\$5.04 Per lb.	\$33.09	
	Precipitated Calcium Carbonate	51	2.19	.024	1.22	.024	1.22	
	Calcium Carbonate	51	2.30	.010	.51	.010	.51	
	Aluminum Stearate	1	.44	.211	.96	.211	.96	
	Calcium Linoleate Base	8	1.00	.100	.80	.100	.80	
47.9%	Special Vehicle for Flat Wall Paints							
	Treated Linseed Oil	103	14.00	.689 per Gal.	9.65	.770 per Gal.	10.78	
	Rosin Gloss Oil, Dark	34	4.30	1.003	4.31	1.185	5.10	
	Resinate Oil Dryer	52	6.60	.307	2.03	.307	2.03	
	Ethanol Solvent 3	30	4.00	.453	1.81	.480	1.92	
	Mineral Spirits	112	16.00	.079	1.26	.079	1.26	
	Grind Aid	194	30.00	.093	2.79	.093	2.79	
		4	1.50	1.970	.99	1.970	.99	
	Calculated Yield	1,395			\$59.12		\$61.45	
	Manufacturing Loss 2.3%				2.39			
	Actual Yield				100.00			

Analysis
 1. Cost per Gallon \$5.59
 2. Labor and Expense Per Gallon .02
 3. Overhead Per Gallon .06
 4. Cost Per Gallon .67
 5. Package Cost (1's) Per Gallon (Container, Filling, Packaging, etc) .22
 6. Cost in one Gallon Cans - Per Gallon .89
 7. To a Company owned or controlled unit 1.10
 8. To an Independent Wholesaler 1.40
 9. To a Company Owner or Controlled outlet to Painters 1.90
 10. To an Independent Dealer-\$500 & up annually 1.40
 11. To an Independent Dealer-up to \$500 annually 1.47

549%

81499815

112.57%

35.459.34

Gal Products
 Gal Products

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