

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: 80-20 Outside White
 CATEGORY: Exterior House Paint
 COLOR: White
 NUMBER: A014
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 65%				
Carbonate White Lead	830	14.6	.0825 per lb.	68.50
35% Leadcd Zinc	185	3.9	.0700 per lb.	12.95
15% Leadcd Zinc	166	3.5	.0700 per lb.	11.50
Sulphate White Lead	170	3.1	.0725 per lb.	12.30
VEHICLE: 35%				
Bleached Linseed Oil	349	45 Gal.	1.09 per gal.	49.10
Raw Linseed Oil	233.1	30	1.01 per gal.	30.30
Turpentine	9	1 1/4	.80 per gal.	1.00
Mineral Spirits	38.4	5 3/4	.085 per gal.	.49
Heat Bodied Linseed	32	4	1.20 per gal.	4.80
Sodium Carbonate Solution	9.5	1 1/8	.05 per gal.	.06
Drier	31.0	4 1/2	.36 per gal.	1.62
				192.62
CALCULATED YIELD	2052	116.7 Gal.		
MANUFACTURING LOSS 3%		3.5		
ACTUAL YIELD		113.2 Gal.		

COST ANALYSIS:

Material Cost.....	1.70
Direct Labor, Factory Overhead, Office Overhead.....	.23
Can.....	.09
Box.....	.03
Freight.....	.10
Net.....	2.15

PRICES

HIGHEST PRICE CHARGED IN MARCH, 1942, TO AN INDEPENDENT RETAILER:
 2.35