

Trade Name: Family Paint
 Category: Exterior House Paint
 Color: White
 Number: 300
 Quality: Second

	Lbs.	Yield in Gallons	Actual - March, 1942		Replacement - March 31, 1942	
			Unit Cost	Total Cost	Unit Cost	Total Cost
Pigment						
54.4%						
Cryptone	298	10.76	\$.059 per Lb.	\$17.58	\$.059 per Lb.	\$17.58
Leaded Zinc - Special Grade	194	4.11	.066 "	12.80	.066 "	12.80
Ashestine	206	8.76	.011 "	2.27	.011 "	2.27
Aluminum Stearate	1	.11	.241 "	.24	.241 "	.24
Litharge	5	.06	.091 "	.46	.091 "	.46
15.6%						
Vehicle						
Raw Linseed Oil	376	48.50	.052 per Gal.	\$20.32	1.025 per Gal	\$38.71
Heat Bodied Linseed Oil	64	8.05	1.118 "	9.00	1.285 "	10.34
Lead Manganese Drier	16	2.10	.527 "	1.10	.590 "	1.24
Cobalt Acetate Drier	4	.50	.888 "	.44	.888 "	.44
Heat Bodied Oils, Reduced	36	4.90	1.239 "	6.07	1.180 "	5.78
Mineral Spirits	94	14.60	.093 "	1.36	.093	1.36
Calculated Yield	1,294	102.45		\$92.64		\$102.22
Manufacturing Loss 2.4%		2.45				
Actual Yield		100.00				

Cost Analysis						
Material Cost per Gallon						\$ 1.02
Direct Labor and Expense Per Gallon						.02
Factory Overhead per Gallon						.06
Bulk Cost per Gallon						1.10
Complete Package Cost (1's) Per Gallon (Container, Plus Filling, Packaging, etc.)						.22
Factory Cost in one Gallon Cans - Per Gallon						\$ 1.23
Selling Prices						
(A) To a Company owned or controlled unit						CL
(B) To an Independent Wholesaler						1.67
(C) By Company owned or controlled outlet to retail Customer						1.67
(D) To an Independent Dealer - \$500 and up annually						2.50
(E) To an Independent Dealer - up to \$500 annually						1.76
						1.85

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