

SECRET

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NAME OF PRODUCT

DATE OF ANALYSIS 10/12/42

TRADE NAME: Silver Arrow Keel Estate Flat White
 TYPE: Interior Flat
 COLOR: White
 NUMBER: 4425
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	PRICE
Titanium Calcium pigment	325	20.0 1860	.06	31.70
Asbestine	222	9.4	.009	2.10
Whiting	175	4.3	.010	1.00
Aluminum Stearate	10	1.2 3200	.245	1.40
VEHICLE:				
Varnish	39	2.2 0855	.103	7.88
Refined Linseed Oil	103	13.9 1222	.140	14.22
Blown Linseed Oil	47	5.3 1537	.144	1.77
Cobalt Resinate Drier	26	3.5	.037	1.40
Heavy Naptha	270	35.7	.018	4.00
Soap Solution	3	.4	.002	.01
Calculated Yield	1389	107.7		31.70
Manufacturing Loss 3%		3.7		
Actual Yield		104.0		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)
 Direct Labor cost per gallon
 Factory Overhead per gallon
 Bulk cost per gallon
 Complete Package cost per gallon
 Factory cost in package per gallon

PRICES:

- (A) Company owned or controlled outlet 1.00
- (B) Independent wholesaler 1.00
- (C) Company owned or controlled outlet to retail customer 1.00
- (D) Independent Retailer 1.00
- (E) to other (Painters, Industrial, etc.) 1.00

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

N 4536

OPA 000160