

FRAZER PAINT COMPANY2475 Hubbard Avenue
Detroit, Michigan

Sheet 3

SCHEDULE IGRADE SPECIFICATIONSCOST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Standard Paste White
CATEGORY: Exterior Paste Paint
COLOR: White
QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 83%				
Leaded Zinc	1245	Weight	.0725 per lb.	90.26
Titanox B	138	per gallon	.06	8.28
		Storage & handling cost		
		finished through loss - 1%		.99
		product.		
Vehicle: 17%		Laboratory record		
Stainless Raw Linseed Oil	267	24.9 lbs.	.135	36.05
Drier	6		.07	.42
Mineral Spirits	16		.015	.24
Calcium Linoleate	9		.075	.68
		Storage & handling cost		
		through loss - 3%		1.12
Calculated Yield	1681	67.5		138.04
Manufacturing Loss - 2 1/2%		1.7		
Actual Yield		65.8		

Cost Analysis:

Material Cost per gallon	2.10
Direct labor cost per gallon	.25
Factory overhead per gallon	.05
Bulk cost per gallon	2.40
Complete package cost per gallon, including filling charge	.19
Factory cost in package per gallon	2.59

PRICES

(a) To a company owned or controlled outlet	None
(b) To an independent wholesaler	None
(c) By company owned or controlled outlet to retail customer	4.00
(d) To an independent retailer (Dealer)	3.29
(e) To other (Industrial)	3.40
(Contractor)	3.25

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