

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

Actual - March, 1942

Replacement - March 31, 1942

Pigment	Lbs	Yield in Gallons	Unit Cost	Total Cost	Unit Cost -	Total Cost
Lithopone	752	21.06	3.04 per lb	333.09	3.04 per lb	333.09
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	.241	.86	.241	.86
Calcium Linoleate Base	8	1.00	.100	.80	.100	.80

Vehicle

47.9%	Special Vehicle for Flat Wall Paints	103	14.00/364	.669 per Gal.	9.65	.770 per Gal.	10.78
	Treated Linseed Oil	34	4.30	1.003	4.31	1.185	5.10
	Rosin Gloss Oil, Park	52	6.60	.307	2.03	.307	2.03
	Resinate Oil Primer	30	4.00	.453	1.81	.480	1.92
	Emamel Solvent 3	112	16.00	.079	1.26	.079	1.25
	Mineral Spirits	194	30.00	.093	2.79	.093	2.79
	Ground Lard	4	.50	1.970	.99	1.970	.99

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

N 4461

SWOPA0000012

Cost Analysis							
Material Cost Per Gallon							
Direct Labor and Expense Per Gallon							
Factory Overhead Per Gallon							
Selling Cost Per Gallon							
Complete Package Cost (11%) Per Gallon (Material, Labor, Overhead, Selling, etc)							
Factor: Cost in one gallon cans - Per Gallon							
(A) 70% Company owned or controlled unit							
(B) 70% Independent Resale							
(C) 70% Company Owner or Controlled outlet to Painters							
(D) 70% Independent Dealer - \$500 & up annually							
(E) 70% Independent Dealer - up to \$500 annually							

Gal Products
 35.459
 112
 0 1/2