

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

		Actual - March, 1942		Replacement - March 31, 1942	
		yield in	Unit Cost	Total Cost	Unit Cost- Total Cost
Pigment	62.1%	Lbs Gallons			
Lithopone		752	21.06 ²⁰⁶⁵	\$.044 per Lb \$33.09	\$.044 Per Lb. \$33.09
Precipitated Calcium Carbonate		51	2.19 ⁰²¹	.024 " " 1.22	.024 " " 1.22
Calcium Carbonate		51	2.30 ⁰²²⁵	.010 " " .51	.010 " " .51
Aluminum Stearate		4	.44 ³⁷⁴²	.241 " " .96	.241 " " .96
Calcium Linoleate Base		8	1.00 ³³³	.100 " " .80	.100 " " .80
			²⁶⁴⁵		
Vehicle	47.9%				
Special Vehicle for Flat Wall Paints		103	14.00 ¹³⁶⁸	.689 per Gal. 9.65	.770 per Gal. 10.78
Treated Linseed Oil		34	4.30 ⁰⁴²⁰	1.003 " " 4.31	1.185 " " 5.10
Rosin Gloss Oil, Dark		52	6.60 ⁰⁶⁴⁵	.307 " " 2.03	.307 " " 2.03
Resinate Oil Drier		30	4.00	.453 " " 1.81	.480 " " 1.92
Enamel Solvent 3		112	16.00	.079 " " 1.26	.079 " " 1.26
Mineral Spirits		194	30.00	.093 " " 2.79	.093 " " 2.79
Grind Aid		4	.50	1.970 " " .99	1.970 " " .99
Calculated Yield		1,395	102.39	\$59.42	\$61.45
Manufacturing Loss 2.3%			2.39		
Actual Yield			100.00		

Cost Analysis

Material Cost per Gallon	7.59	1.61
Direct Labor and Expense Per Gallon	.02	.02
Factory Overhead Per Gallon	.06	.06
Bulk Cost Per Gallon	.67	.59
Complete Package Cost (1's) Per Gallon (Container, Filling, Packaging, etc)	.22	.22
Factory Cost in one Gallon Cans - Per Gallon	.89	.91

	LCL	CL
(A) To a Company owned or controlled unit	1.10	1.33
(B) To an Independent Wholesaler	1.10	1.33
(C) By Company Owner or Controlled outlet to Painters	1.90	-
(D) To an Independent Dealer - \$500 & up annually	1.10	1.33

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Grind Aid	4	.50	1.970 " "	.99	1.970 " "	.99	
Calculated Yield	1,395	102.39		\$59.42		\$61.45	
Manufacturing Loss 2.3%		2.39					
Actual Yield		100.00					

Analysis					
Material Cost per Gallon				\$.59	\$.61
Labor and Expense Per Gallon				.02	.02
Overhead Per Gallon				.06	.06
Cost Per Gallon				.67	.69
Package Cost (1's) Per Gallon (Container, Filling, Packaging, etc)				.22	.22
Cost in one Gallon Cans - Per Gallon				.89	.91
To a Company owned or controlled unit	LCL			CL	
To an Independent Wholesaler	1.40			1.33	
By Company Owner or Controlled outlet to Painters	1.40			1.33	
To an Independent Dealer-\$500 & up annually	1.40			-	
To an Independent Dealer-up to \$500 annually	1.47			-	

549% =
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 16,000
 100 Product