

Job Name: Painter Craft Finishes
 Category: Interior Semi Gloss Paint
 or: White
 Number: 26616
 Quality: Second

Actual - March, 1942.

Replacement - March 31, 1942

	Yield in	Unit Cost	Total Cost	Unit Cost	Total Cost
	Lbs.	Gallons			
Segment:					
Lithopone	629	17.61	\$0.04 per lb.	\$0.04 per lb.	\$27.68
Calcium Titanium Pigment	230	8.83	.056 " "	.056 " "	12.88
Aluminum Stearate	2	.22	.211 " "	.211 " "	.48
Vehicle					
37.3%	198	21.00	1.217 per gal.	1.330 per gal.	31.92
Alkyd Mixing Varnish	28	3.60	.376 " "	.376 " "	1.35
Rosin Gloss Oil, Light	10	1.00	1.347 " "	1.347 " "	1.35
Naphthenate Drier- 2 1/2% Pb	21	3.00	.160 " "	.160 " "	1.38
Naphthenate Drier- Co. Mn. Pb	26	36.60	.093 " "	.093 " "	3.40
Mineral Spirits	16	5.70	1.094 " "	1.275 " "	17.27
Heat treated Linseed Oil	3	.50	.732 " "	.732 " "	.37
Anti Skinning Solution					
Calculated Yield	1,373	101.06			\$81.33
Manufacturing Loss 1.1%		1.08			
Actual Yield		100.00			\$88.08

Cost Analysis	
Material Cost per Gallon	\$.84
Direct Labor and Expense Per Gallon	.04
Factory Overhead Per Gallon	.06
Bulk Cost per Gallon	.94
Complete Package Cost (1's) Per Gallon (Container, plus filling, packaging, etc.)	.22
Factory Cost in one Gallon Cans - Per Gallon	\$1.16
(A) To a Company owned or controlled unit	1.09
(B) To an Independent Wholesaler	1.89
(C) By Company Owner or Controlled outlet to Painters	2.70
(D) To an Independent Dealer - \$500 & up annually	1.89
(E) To an Independent Dealer - up to \$500 annually	2.00

\$.88
 .04
 .06
 .98
 .22
 \$1.20

Gal Products
Gal. [Signature]

81-499
 35.42

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