

COSTS AND SPECIFICATIONS

Paint and Varnish Products

as of March 31, 1942

TRADE NAME: No Lustre Finish
 CATEGORY: Interior Flatwall Paint
 COLOR: White
 NUMBER: 12
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENTS: 62%				
Titanox	241.0	88.9 .0723	.057 per lb.	\$ 157.37
480 Tale	127.5	54.2 .0777	.011	14.03
Lithopone	335.0	97.6 .0777	.044	156.20
Aluminum Stearate	49.8	5.5 .0061	.248	12.35
Calcium Linoleate Pulp	159.3	15.9 .0176	.078	12.43
VEHICLES: 38%				
Cobalt Drier	32.4	4.5 .0050	.966 per gal.	4.35
Suspender Solution	178.2	22.5 .0247	1.130	25.43
No Lustre Liquid	1854.8	227.0 .0091	.559	126.89
Manganese Drier	202.0	27.0 .0198	.452	12.20
Binol	180.3	22.0 .0243	.696	15.31
Mineral Spirits	604.6	93.3 .0071	.100	9.33
Deodorant	0.8	.0	7.758	.06
Kerosene	1443.0	322.0 .0044	.109	34.20
Non Break Linseed Oil	100.5	31.3 .0267	.926	22.50
CALCULATED YIELD	11933.7	904.8		572.65
MANUFACTURING LOSS 1/2%		4.5		
ACTUAL YIELD		900		

COST ANALYSIS

Material Cost per Gallon/Pound (Total Cost Divided by Actual Yield).....	.64
Direct Labor Cost per Gallon/Pound.....	.01
Factory Overhead per Gallon/Pound.....	.03
Bulk Cost per Gallon/Pound.....	.68
Complete Package Cost per Gallon/Pound (Container plus Filling Expense).....	.27

FACTORY COST IN PACKAGE PER GALLON/POUND..... .95

OPA 0000783

N 4776

4412

Same quality
No Lustre Finish

WHITE

Analysis

	Weight
Pigment	68.00
Vehicle	27.00
	<u>100.00 %</u>
Pigment	
Titanium Calcium Pigment	25.00
Lithopone	46.00
Subsistence	19.00
	<u>100.00 %</u>
Vehicle	
(1) Tinting Oil	52.00
Mineral Spirits	34.00
Japan Oriser	14.00
	<u>100.00 %</u>

(1) Mineral Oil 50%, Mineral Spirits 50%

3/31/42

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OPA 0000784

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