

COST AND SPECIFICATIONS

PAINT AND VARNISH PRODUCTS

as of March 31, 1942

TRADE NAME: House Paint - New Era
 CATEGORY: Exterior House Paint
 COLOR: White
 NUMBER: 122
 QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT 67%				
Lead Zinc	1500	32.6	.067 per lb.	\$ 100.50
Titanium Dioxide	1125	34.7	.147	165.38
+ 482 Talc	1910	81.2	.011	21.01
Lead Zinc 60/40	1900	39.7	.067	127.30
Pulp Lead Base	1668.6	53.8	.089	148.51
VEHICLE 33%				
Treated Linseed Oil	3354.6	435.1	.888 per gal.	386.37
Drier	283.2	36.5	.572	20.88
Cobalt Drier	12.6	1.8	.966	1.74
Linseed Oil - Treated	180.7	22.5	1.231	27.70
Mineral Spirits	155.5	24.0	1.00	2.40
CALCULATED YIELD	12090.2	761.9		1001.79
MANUFACTURING LOSS	146	11.4		
ACTUAL YIELD		750		

COST ANALYSIS

Material Cost per Gallon/Pound (Total Cost Divided by Actual Yield).....	1.34
Direct Labor Cost per Gallon/Pound.....	.02
Factory Overhead per Gallon/Pound.....	.05
Bulk Cost per Gallon/Pound.....	1.41
Complete Package Cost per Gallon/Pound (Container plus Filling Expense).....	.27

FACTORY COST IN PACKAGE PER GALLON/POUND..... 1.68

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