

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	0.432	.087 per lb.	\$ 100.50
Titanium Dioxide 1125	34.7	0.475	.147	165.38
+ 482 Talc 1910	81.2	1.065	.011	21.01
Lead Zinc 60/40 1900	39.7	0.521	.087	127.30
Pulp Lead Base 1668.6	53.8	0.706	.089	148.51
VEHICLE 33%				
Treated Linseed Oil 3354.6	435.1	5.711	.888 per gal.	385.37
Drier 283.2	36.5	0.477	.572	20.88
Cobalt Drier 12.6	1.8	0.024	.966	1.74
Linseed Oil - Treated 180.7	22.5	0.295	1.231	27.70
Mineral Spirits 155.5	24.0	0.315	.100	2.40
CALCULATED YIELD 12090.2	761.9			1001.79
MANUFACTURING LOSS 1 1/4	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

OPA

0000776

N 4773