Trade Name: Semi Lustre
Category: Interior Semi Gloss Paint
Color: White
Number: 16270
Quality: First

		Lbs.	Yield in Gallons	Actual - March, 1942 Unit Cost	Actual - March, 1942 Total Cost	Replacement - March 31, 1942 Unit Cost	Replacement - March 31, 1942 Total Cost
Pigment	61.9%						
	Lithopone	784	21.95	$.044 per Lb.	$34.50	$.044 Per Lb.	$34.50
	Titanium Dioxide	138	4.26	.151 " "	20.84	.151 " "	20.84
	Aluminum Stearate	3	.33	.241 " "	.72	.241 " "	.72
Vehicle	38.1%						
	Alkyd Mixing Varnish	219	26.54	1.217 per Gal.	32.30	1.330 per Gal.	35.30
	Heat treated Linseed Oil	32	3.97	1.094 " "	4.34	1.275 " "	5.06
	Ester Gum Solution	27	3.49	.551 " "	1.92	.551 " "	1.92
	Naphthenate Drier -Co. Mn.Pb	21	3.05	.460 " "	1.40	.460 " "	1.40
	Naphthenate Drier -24% Pb	10	1.00	1.347 " "	1.35	1.347 " "	1.35
	Mineral Spirits	258	40.00	.093 " "	3.72	.093 " "	3.72
	Anti Skinning Agent	3	.49	1.514 " "	.74	1.514 " "	.74
	Calculated Yield	1,495	105.08		$101.83		$105.55
	Manufacturing Loss 4.8%		5.08				
	Actual Yield		100.00				

Cost Analysis

	Actual - March, 1942	Replacement - March 31, 1942
Material Cost Per Gallon	$1.02	$1.06
Direct Labor and Expense per Gal.	.03	.03
Factory Overhead per Gallon -	.06	.06
Bulk Cost Per Gallon	1.11	1.15
Complete Package Cost (1's) per Gallon (Container, Plus filling, Packaging etc.)	.22	.22
Factory Cost in One Gallon Cans - Per Gallon	$1.33	$1.37

	LCL	CL
(A) To A Company owned or controlled unit	2.30	2.19
(B) To an Independent Wholssaler	2.30	2.19
(C) By Company owned or controlled outlet to Retail Customer	3.65	-
(D) To an Independent Dealer - $500 and up annually	2.30	2.19
(E) To an Independent Dealer - up to $500 annually	2.42	-

ade Name: Semi Lustre
tegory: Interior Semi Gloss Paint
lor: White
mber: 16270
ality: First

		Lbs.	Yield in Gallons	Actual - March, 1942 Unit Cost	Actual - March, 1942 Total Cost	Replacement - March 31, 1942 Unit Cost	Replacement - March 31, 1942 Total Cost
igment	61.9%						
	Lithopone	784	21.95	$.044 per Lb.	$34.50	$.044 Per Lb.	$34.50
	Titanium Dioxide	138	4.26	.151 " "	20.84	.151 " "	20.84
	Aluminum Stearate	3	.33	.241 " "	.72	.241 " "	.72
ehicle	38.1%						
	Alkyd Mixing Varnish	219	26.54	1.217 per Gal.	32.30	1.330 per Gal.	35.30
	Heat treated Linseed Oil	32	3.97	1.094 " "	4.34	1.275 " "	5.06
	Ester Gum Solution	27	3.49	.551 " "	1.92	.551 " "	1.92
	Naphthenate Drier -Co. Mn.Pb	21	3.05	.460 " "	1.40	.460 " "	1.40
	Naphthenate Drier -24% Pb	10	1.00	1.347 " "	1.35	1.347 " "	1.35
	Mineral Spirits	258	40.00	.093 " "	3.72	.093 " "	3.72
	Anti Skinning Agent	3	.49	1.514 " "	.74	1.514 " "	.74
	Calculated Yield	1,495	105.08		$101.83		$105.55
	Manufacturing Loss 4.8%		5.08				
	Actual Yield		100.00				

Cost Analysis

Material Cost Per Gallon	$1.02	$1.06
Direct Labor and Expense per Gal.	.03	.03
Factory Overhead per Gallon	.06	.06
Bulk Cost Per Gallon	1.11	1.15
Complete Package Cost (1's) per Gallon (Container, Plus [a]filling, Packaging etc.)	.22	.22
Factory Cost in One Gallon Cans - Per Gallon	$1.33	$1.37

	LCL	CL
(A) To A Company owned or controlled unit	2.30	2.19
(B) To an Independent Wholesaler	2.30	2.19
(C) By Company owned or controlled outlet to Retail Customer	3.65	-
(D) To an Independent Dealer -$500 and up annually	2.30	2.19
(E) To an Independent Dealer -up to $500 annually	2.42	-

REPRODUCED AT THE NATIONAL ARCHIVES

SWOPA0000015