



**COST AND SPECIFICATIONS
PAINT AND VARNISH PRODUCTS**

as of March 31, 1942

TRADE NAME: Interior Gloss Finish
CATEGORY: Interior Gloss Paints
COLOR: White
NUMBER: 500
QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT: 50 %				
Zinc Oxide	50	1.1	.069 per lb.	\$ 3.45
Lithopone	200	5.5	.044	8.80
Titanox	300	11.1	.067	17.10
Paxinox	30	1.3	.008	.24
# 482 Talc	30	1.3	.011	.33
Litharge	3	0.1	.084	.25

	Lb.	Yield in Gallons	Unit Cost	Total Cost
VEHICLE: 50 %				
Heat Bleached Linseed Oil	110	14.1	1.035 per gal.	14.59
Treated Linseed Oil	75	9.3	1.231	11.45
Mixing Varnish	292	39.3	.814	31.99
Zinol	24	2.9	.697	2.02
Mineral Spirits	55	8.5	.100	.35
Hydrosolvent	45	6.2	.280	1.61
Manganese Drier	15	2.0	.452	.90
Cobalt Drier	2	0.1	.966	.10
Deodorant				

CALCULATED YIELD	1231.0	102.9	93.68
MANUFACTURING LOSS 3%		3.1	
ACTUAL YIELD		100	

COST ANALYSIS

Material Cost per Gallon/Pound (Total Cost Divided By Actual Yield).....	.94
Direct Labor Cost per Gallon/Pound.....	.06
Factory Overhead per Gallon/Pound.....	.11
Bulk Cost per Gallon/Pound.....	1.11
Complete Package Cost per Gallon/Pound (Container plus Filling Expense).....	.29

FACTORY COST IN PACKAGE PER GALLON/POUND..... 1.40

OPA

0000787

N 4777

Low Quality
Interior Panel Gloss
Finish

500 White
Analysis

	Weight
Pigment	50.00 %
Vehicle	50.00 %
	100.00 %
Pigment	
Titanium Dioxide Pigment	49.00 %
Carbon Black	33.00 %
Iron Oxide	8.00 %
Calcium Carbonate	5.00 %
Substrate	2.00 %
	100.00 %
Vehicle	
Linseed Oil	30.00 %
(1) Varnish	55.00 %
Japan Primer	15.00 %
	100.00 %

(1) 100% stable Oil 20%, Resins 16%
Mineral Spirits 55%

33+42

SK
PG

OPA

0000788