

Je Hmes: Painter Craft Finishes
 ory: Interior Seal Gloss Paint
 or: White
 ber 26616
 ally: Second

Actual - March, 1942.

Replacement - March 31, 1942

	lbs.	Yield in Gallons	Unit Cost	Total Cost	Unit Cost	Total Cost
Ingredients:						
62.75 Lithopone	629	17.61	9.044 per lb.	\$27.68	9.044 per lb.	\$27.68
Calcium Titanium Pigment	230	8.83	.056 " "	12.88	.056 " "	12.88
Aluminum Stearate	2	.22	.241 " "	.48	.241 " "	.48
Vehicle						
37.35 Alkyd Mixing Varnish	198	24.00	1.217 per gal.	29.20	1.330 per gal.	31.92
Rosin Gloss Oil, Light	28	3.60	.376 " "	1.35	.376 " "	1.35
Nephthene Drier 245 Pb	10	1.00	1.347 " "	1.35	1.347 " "	1.35
Nephthene Drier - Co. Mn. Pb 21	21	3.00	.460 " "	1.38	.460 " "	1.38
Mineral Spirits	236	36.60	.093 " "	3.40	.093 " "	3.40
Heat Treated Linseed Oil	16	5.70	1.094 " "	6.24	1.275 " "	7.22
Anti Skinning Solution	3	.50	.732 " "	.37	.732 " "	.37
Calculated Yield	1,373	101.06		\$84.33		\$88.08
Manufacturing Loss 1.1%		1.08				
Actual Yield		100.00				

Cost Analysis						
Material Cost per Gallon				\$.04		\$.08
Direct Labor and Expense Per Gallon				.06		.06
Factory Overhead Per Gallon				.94		.98
Bulk Cost per Gallon						
Complete Package Cost (1's) Per Gallon (Containers, plus filling, packaging, etc.)				\$1.22		\$1.20
Factory Cost in one Gallon Cans - Per Gallon				\$1.16		
(A) To a Company owned or controlled unit			1.16			
(B) To an Independent Wholesaler			1.89			
(C) By Company Owner or Controlled outlet to Painters			2.70			
(D) To an Independent Dealer - \$500 & up annually			1.89			
(E) To an Independent Dealer - up to \$500 annually			2.00			

16310.7

Gal Production
 Gal

81-99
 35.45

REPRODUCED AT THE NATIONAL ARCHIVES

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N 4392