Trade Name: Painter Craft Finishes
Category: Interior Semi Gloss Paint
Color: White
Number 26616
Quality: Second

		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:	62.7%						
	Lithopone	629	17.61	$.044 per Lb.	$27.68	$.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	37.3%						
	Alkyd Mixing Varnish	196	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
	Naphthenate Drier 24% Pb	10	1.00	1.347 " "	1.35	1.347 " "	1.35
	Naphthenate Drier- Co. Mn.Pb	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 " "	7.27
	Anti Skinning Solution	3	.50	.732 " "	.37	.732 " "	.37
Calculated Yield		1,373	101.06		$84.33		$88.08
Manufacturing Loss 1.1%			1.06				
Actual Yield			100.00				

Cost Analysis

	Actual - March, 1942.	Replacement - March 31, 1942
Material Cost per Gallon	$ .84	$ .88
Direct Labor and Expense Per Gallon	.04	.04
Factory Overhead Per Gallon	.06	.06
Bulk Cost per Gallon	.94	.98
Complete Package Cost (Lbls) Per Gallon (Container, plus filling, packaging, etc.)	.22	.22
Factory Cost in one gallon tins - Per Gallon	$1.16	$1.20

	LCL	CL
( ) To a Jobber or wholesaler on controlled unit	1.32	1.80
( ) To a Jobber or wholesaler	1.32	1.80
( ) To a factory owned or controlled outlet for sale to	2.70	-
( ) To an Independent dealer - 5.00 or more gallons	1.[illegible]	1.80
( ) To an Independent dealer - up to [illegible] gallons	2.00	-

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