

**COST AND SPECIFICATIONS
PAINT AND VARNISH PRODUCTS**

as of March 31, 1942

TRADE NAME: House Paint - New Era
CATEGORY: Trim and Trellis Paint
COLOR: Green
NUMBER: 38
QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT: 35%				
Chrome Green Light	45	1.1	.242 per lb.	10.89
Chrome Green Medium	130	3.9	.263	34.19
# 482 Talc	100	4.3	.011	1.10
Barytes	100	2.7	.017	1.70
Litharge	6	0.1	.084	.50
VEHICLE: 64%				
Heat Bodied Linseed Oil	40.3	5.0	1.042 per gal.	5.21
Raw Linseed Oil	310.3	40.0	.855	34.20
East India Varnish	182.7	25.0	.914	22.85
Processed Wood Oil	65.4	9.0	1.138	10.24
Manganese Drier	50.8	7.0	.327	2.29
Water	8.3	1.0	.010	.01
Mineral Spirits	13.0	2	.100	.20
CALCULATED YIELD	1051.8	101.1		123.36
MANUFACTURING LOSS 1%		1.5		
ACTUAL YIELD		100		

COST ANALYSIS

Material Cost per Gallon/Pound (Total Cost Divided by Actual Yield).....	1.23
Direct Labor Cost per Gallon/Pound.....	.02
Factory Overhead per Gallon/Pound.....	.07
Bulk Cost per Gallon/Pound.....	1.32
Complete Package Cost per Gallon/Pound (Container plus Filling Expense).....	.27

FACTORY COST IN PACKAGE PER GALLON/POUND..... 1.59

OPA 11900780

N 4775