230 OIL AND SOAP

Report of Uniform Methods and Planning Committee Fall Meeting—1933

THE Fat Analysis Committee submitted for adoption as a tentative method the following method for the determination of Smoke Point for Vegetable and Animal Oils and Fats.

"Apparatus: Same as used in the F.A.C. Open Cup Flash and Fire Method (Cleveland Open Cup). Cabinet as per sketch.

"Method: Place the apparatus in the cabinet so that a beam of light from a 100 Watt daylight bulb which is encased in a tin cylinder is directed across the center of the Cleveland Open Cup Tester. Fill the cup with the sample so that the top of the meniscus is exactly at the filling line of the cup. Heat the oil rather rapidly to a temperature of 300° F. Thereafter regulate the flame so that the temperature of the oil increases at a rate of not less than 9 or more than 11 degrees Fahrenheit per minute. The smoke point is taken at the temperature at which the sample gives off a thin bluish smoke continuously.

"In order to do away with heat waves, a shield made from a single piece of asbestos should be so arranged as to cover the top and three of the four sides of the A.S.T.M. stand. The side away from the source of light (the right hand side as the observer faces the apparatus) should be left open.

"Note: In some cases occasionally a small puff of smoke is noted at a lower temperature, but this should not be confused with the smoke point."

The Uniform Methods Committee approve the adoption of this method as a tentative method of the Society.

The Soap Analysis Committee made the following recommendations:

- "(1) Official adoption of the present A.C.S. methods as tentative methods of the American Oil Chemists' Society with the following exceptions:
 - (a) Unsaponified and Unsaponifiable matter as an official method.
 - (b) Distillation moisture in highly filled soaps, as an official method.
 - (c) Rosin determination as a tentative method by the double esterification procedure. (Wolff method, modified).
 - (d) Several minor changes in the A.C.S. methods to conform to general practice. These to include such items as size of sample taken for analysis, change in regular oven method for moisture determination and temperature of digestion of sample in glycerol determination."

The Uniform Methods Committee concur in the recommendations that the American Chemical Society methods for the analysis of soap be adopted as tentative methods of the American Oil Chemists' Society, with the exception that our present tentative method for unsaponified and unsaponifiable matter, and the present tentative method for the distillation of moisture in highly filled soap, which were recommended for official adoption by the Soap Committee, be substituted for the procedure covering these de-

terminations in the present American Chemical Society methods and remain tentative methods for another year. We also concur in the Soap Committee's recommendation that the rosin determination by the double esterification procedure (Wolff method modified) be substituted for the rosin determination in the present American Chemical Society methods.

E. B. FREYER,

C. B. CLUFF,

A. CAMPBELL,

H. P. Trevithick,

J. J. Vollertsen, Chairman.

The above recommendations were adopted by the Society.

Cost Accounting

The Policyholders Service Bureau of the M. L. I. C. have recently compiled a very comprehensive report on "Unform Cost Activities in Trade and Industry."

Contained in it are a review of the uniform cost accounting activities of some 75 Trade Associations, a discussion of the experiences and opinions of more than a score of responsible business executives and an outline of such important details as make-up of manuals and methods of administering uniform cost activities. This is not a technical discussion of the subject, but is designed to cover many of the questions that would normally arise in the development of a uniform cost accounting program. Copies may be obtained by request.