

ITEM NO. 8

TRADE NAME ARCHITECTURAL WHITE ENAMEL UNDERCOATER
 CATEGORY ENAMEL UNDERCOATER
 COLOR WHITE
 NUMBER 13422
 QUALITY Second

	POUNDS	YIELD IN GALLON	UNIT COST	TOTAL COST
PIGMENT 57%				
Titanium Calcium	440.59	.0575 lb.		25.33
Calcium Carbonate	243.79	.0138 "		3.36
Magnesium Silicate	49.93	.01 "		.50
VEHICLE 43%				
Varnish	345.66	.086 "		29.73
Mineral Spirits	200.53	.017 "		3.41
Dryer	7.76	.07 "		.54

CALCULATED YIELD	1288.26	102	62.87
MANUFACTURING LOSS - 2%		2	
ACTUAL YIELD		100	

COST ANALYSIS:

Material cost per gallon or-pound	.629
Direct labor cost per gallon or-pound	.033
Factory overhead per gallon or-pound	.075
Bulk cost per gallon or-pound	.737
Complete package cost per gallon or-pound (container plus filling expense)	.158
Factory cost in package per gallon or-pound	.895

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	1.76
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	2.10
(E) To other (Specify) Non-dealers & Manufacturers	2.45