

ITEM NO. 3

TRADE NAME 50 J FLAT WHITE
 CATEGORY Interior Flat Wall Paint
 COLOR White
 NUMBER 13581
 QUALITY Third

	POUNDS	YIELD IN GALLON	UNIT COST	TOTAL COST
PIGMENT 64.4%				
Titanium Calcium	455.55		.0575 lb.	26.18
Calcium Carbonate	455.54		.0112 "	5.10
VEHICLE 35.6%				
Varnish	144.55		.103 "	14.89
Refined Linseed Oil	34.75		.12 "	4.17
Mineral Spirits	304.71		.016 "	4.88
Dryer	19.64		.07 "	1.37

CALCULATED YIELD	1414.74	102	56.60
MANUFACTURING LOSS - 2%		2	
ACTUAL YIELD		100	

COST ANALYSIS:

Material cost per gallon or pound	.56
Direct labor cost per gallon or pound	.02
Factory overhead per gallon or pound	.04
Bulk cost per gallon or pound	.63
Complete package cost per gallon or pound (container plus filling expense)	.15
Factory cost in package per gallon or pound	.78

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	1.10
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	1.10
(E) To other (Specify) -----	-----

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