

SOUTH SAN FRANCISCO

Trade Name: Pioneer Wood Filler
 Category: Paste Wood Fillers
 Color: Natural or Light
 Number: 1205
 Quality: First

PIGMENT: 70.4 %	Lbs.	Yield in Gals.	Unit Cost	TOTAL COST
Raw Sienna	3	.1	.095 Lb.	\$.29
108 Silica	675	30.65	.019 "	12.83
106 Talc	33	1.45	.06 "	1.98
Fog Dust	12	1.45	.28 "	3.36

VEHICLE: 29.6 %

V-254 Gloss Oil	65.6	8	.42 Gal.	3.36
3040 Boiled Linseed Oil	124	16	1.04 "	16.64
3026 Mineral Spirits	102	15	.095 "	1.43
V-245 Cobalt Drier	<u>11</u>	<u>1.5</u>	<u>.76 "</u>	<u>1.14</u>
				\$41.03

Calculated Yield	1,025.6	74.15
Manufacturing Loss 2.5%	25.6	1.69
Actual Yield	1,000	72.46

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	.57
Direct Labor Cost per Gallon.....	.065
Factory Overhead per Gallon.....	.185
Bulk Cost per Gallon.....	.82
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	1.07

PRICES:

(A) To a Company owned or controlled outlet.....	1.40
(B) To an independent wholesaler.....	1.50
(C) By Company owned or controlled outlet to retail customer.....	2.00
(D) To an independent retailer (Dealer).....	1.705
(E) To other (specify).....	2.25*
	2.00**

* - Small Commercial Buyer.

** - Large Commercial Buyer.

N 5201