

- 7 -

CHICAGO, ILL., PLANT

Trade Name: "Dulux" Super White Enamel
Category: Interior Trim Enamel
Color: White
Number: 58-5223
Quality: First

	Pounds	Yield in Gallons	Unit Cost	Total Cost
<u>Pigment 32%</u>				
Titanium Dioxide	311.17	9.63	.1379	\$ 42.91
Zinc Oxide	16.59	.34	.0667	1.11
<u>Vehicle 68%</u>				
Alkyd Varnish Vehicle	608.18	75.67	.1001	60.88
<u>Drier</u>				
Lead Naphthenate	6.20	.71	.1046	.65
Cobalt Naphthenate	5.20	.74	.1135	.59
<u>Mineral Spirits</u>				
Mineral Spirits	42.70	6.58	.0107	.46
Pine Oil	4.20	.54	.0835	.35
Heavy Petroleum Naphtha	45.76	6.39	.0303	1.39
Calculated Yield	1 040.00	100.60		\$108.34
Manufacturing Loss - (1%)		<u>1.01</u>		
Actual Yield		99.59		

Cost Analysis:

Material Cost per gallon or pound (Total cost divided by actual yield)	\$ 1.09
Direct Labor Cost per gallon or pound	.02
Factory Overhead per gallon or pound	<u>.05</u>
Bulk Cost per gallon or pound	\$ 1.16
Complete Package Cost per gallon or pound (Container plus filling expense)	<u>.24</u>
Factory Cost in Package per gallon or pound	\$ 1.40

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