

Trade Name Durafilm Semi Gloss
 Description Interior Semi Gloss
 Color White
 Manufacturer D.M.W.
 Quality First

Actual
 3/31/42

Market
 3/31/42

Pigment	Quantity	Actual	Market
461-S Lithopone	4080	114.240	3.95
2030-T Titanium Oxide	720	22.248	14.87
547 Aluminum Stearate	6	.660	26.22

Vehicle	Quantity	Actual	Market
(48) Bodied Linseed Oil	696	87.000	14.75
(2957)E Grinding Varnish	1074	140.801	13.66
(348) Mineral Spirits	1464	218.576	1.55
(158) Drier	12	1.658	13.66
(440) Drier	228	30.008	5.68
(1767) Anti Skinning Agent	18	2.666	5.79
			1.04
			5.74
			1.03
			557.42
			609.48
			92.18
			100.78

Calculated Yield 617.851
 Manufacturing Loss 2.125
 Actual Yield 604.75

Cost Analysis	Cost
Material cost per gallon of paint	.922
Direct labor cost per gallon of paint	.018
Factory overhead per gallon of paint	.041
Sales cost per gallon of paint	.981
Complete package cost per gallon of paint	.187
Wholesale cost per gallon of paint	1.168
Retail cost per gallon of paint	1.25

Show the following at unit price which is the same as the unit price of the material.

Item	C.L.	L.C.L.
1. Material cost per gallon of paint	2.23	2.38
2. Direct labor cost per gallon of paint	1.89	1.99
3. Factory overhead per gallon of paint	2.23	2.38
4. Sales cost per gallon of paint	2.23	2.38
5. Complete package cost per gallon of paint	2.23	2.38
6. Wholesale cost per gallon of paint	2.23	2.38
7. Retail cost per gallon of paint	2.23	2.38

OPA 100751

N 4759