

SOUTH SAN FRANCISCO

Trade Name: Barn & Roof Paint
 Category: Roof and Barn Paint
 Color: Brick Red
 Number: 2256
 Quality: First

PIGMENT: 35.3 %	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
RP-63 Venetian Red Paste (29% Oil)	280	17.5	.073 Lb.	\$20.44
RP-62 Imported Whiting Paste (19% Oil)	208	12.6	.036 "	7.49

VEHICLE: 64.7 %

V-379 Paint Vehicle	240	31	.83 Gal.	25.73
V-244 Drier	42	6	.34 "	2.04
3038 Borax Solution	113.5	13.5	.02 "	.27
3026 Mineral Spirits	150	22	.095 "	2.09
				\$58.06

Calculated Yield	1,033.5	102.6
Manufacturing Loss 2.5%		2.6
Actual Yield		100

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	.58
Direct Labor Cost per Gallon.....	.045
Factory Overhead per Gallon.....	.125
Bulk Cost per Gallon.....	.75
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	1.00

PRICES:

(A) To a Company owned or controlled outlet.....	1.08
(B) To an independent wholesaler.....	1.13
(C) By Company owned or controlled outlet to retail customer.....	1.17
(D) To an independent retailer (Dealer).....	1.21
(E) To other (specify).....	1.25