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PHILADELPHIA, PA., 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	.1337	41.60
Zinc Oxide	16.59	.34	.0662	1.10
<u>Vehicle 68%</u>				
Alkyd Varnish Vehicle	608.18	75.67	.1162	70.67
<u>Drier</u>				
Lead Naphthenate	6.20	.71	.1001	.62
Cobalt Naphthenate	5.20	.74	.1104	.57
<u>Mineral Spirits</u>				
Mineral Spirits	42.70	6.58	.0101	.43
Pine Oil	4.20	.54	.0803	.34
<u>Heavy Petroleum Naphtha</u>				
Heavy Petroleum Naphtha	45.76	6.39	.0398	1.82
Calculated Yield	1 040.00	100.60		\$117.15
Manufacturing Loss - (2.9%)		<u>2.92</u>		
Actual Yield		97.68		

Cost Analysis:

Material Cost per gallon or pound (Total cost divided by actual yield)	\$ 1.20
Direct Labor Cost per gallon or pound	.06
Factory Overhead per gallon or pound	.15
Bulk Cost per gallon or pound	\$ 1.41
Complete package cost per gallon or pound (Container plus filling expense)	.33
Factory Cost in Package per gallon or pound	\$ 1.74

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