

ILLINOIS PAINT WORKS
GRADE SPECIFICATIONS
AND COST ANALYSIS

SERO-COTE SEMI-GLOSS FINISH
SEMI-GLOSS WALL PAINT
WHITE
2547
3rd QUALITY

	LB.	YIELD IN GALS	UNIT PRICE	
<u>PIGMENT 51.8 %</u>				
Lithopone	586	16.4	4.34 Gal	
Surfax	77	3.4	1.66 "	
Zinc Stearate	3.5	.1	31.62 "	
<u>VEHICLE 48.2%</u>				
Varnish	444	59.3	.91 Gal	53.86
Driers	26	3.8	.34 "	1.29
Mineral Spirits	151	23.0	.08 "	1.84
Calculated Yield	1287.5	106.0		
Mfg. Loss 6%		6.0		
Actual Yield		100.0		84.90

COST ANALYSIS

Material Cost Per Gallon	.849
Direct Labor " "	.036
Factory O'Head " "	.171
Bulk Cost " "	1.056
Package Cost " "	.183
Factory Cost Per Gallon in Package	1.24

- (A) TO A COMPANY OWNED OR CONTROLLED OUTLET
(B) TO AN INDEPENDENT WHOLESALER
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
(D) TO AN INDEPENDENT RETAILER (DEALER)
(E) TO OTHER (SPECIFY) *PARENT CORPORATION OUTLETS.*

\$ _____

1.31