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
Pigment 32%				
Titanium Dioxide	311.17	9.63	.1337	41.60
Zinc Oxide	16.59	.34	.0662	1.10
Vehicle 68%				
Alkyd Varnish Vehicle	608.18	75.67	.1162	70.67
Drier				
Lead Naphthenate	6.20	.71	.1001	.62
Cobalt Naphthenate	5.20	.74	.1104	.57
Mineral Spirits				
Mineral Spirits	42.70	6.58	.0101	.43
Pine Oil	4.20	.54	.0803	.34
Heavy Petroleum Naphtha	45.76	6.39	.0398	1.82
Calculated Yield	1 040.00	100.60		$117.15
Manufacturing Loss - (2.9%)		2.92		
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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