ITEM NO. 8

TRADE NAME WHITE ENAMEL UNDERCOATER
CATEGORY Enamel Undercoater
COLOR White
NUMBER 13351
QUALITY First

		POUNDS	YIELD IN GALLON	UNIT COST	TOTAL COST
PIGMENT	61.5%				
	Titanium Dioxide	285.42		.16 lb.	45.6[illegible]
	Calcium Carbonate	548.89		.02 "	10.9[illegible]
	Silica	43.91		.025 "	1.1[illegible]
VEHICLE	38.5%				
	Varnish	269.39		.13 "	35.02
	Mineral Spirits	269.94		.021 "	5.67
	Dryer	10.45		.07 "	.73
CALCULATED YIELD		1128.	102		99.17
MANUFACTURING LOSS - 2%			2		
ACTUAL YIELD			100		

COST ANALYSIS:

Material cost per gallon ~~or pound~~	.992
Direct labor cost per gallon ~~or pound~~	.017
Factory overhead per gallon ~~or pound~~	.038
Bulk cost per gallon ~~or pound~~	1.047
Complete package cost per gallon ~~or pound~~ (container plus filling expense)	.158
Factory cost in package per gallon ~~or pound~~	1.205

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	1.81
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	2.16
(E) To other (Specify) Non-dealers	2.32

REPRODUCED AT THE NATIONAL ARCHIVES