

Trade Name: Flat White Undercoat
 Category: Enamel Undercoater
 Color: White
 Number: 8209
 Quality: Second

PIGMENT: 60.3 %	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
Titanox RCHT	590	21.8	.0575 Lb.	\$33.93
Barytes	234	6.3	.014 "	3.28

VEHICLE: 39.7 %

V-254 Gloss Oil	94.5	11.5	.42 Gal.	4.83
V-139 Processed Oil	68.2	8.6	1.22 "	10.49
V-5 Lead Mixing Oil	147	20	.83 "	16.60
3024 Coal Oil	57.5	8.6	.084 "	.72
V-377 Aluminum Stearate Solution	11.7	1.6	.80 "	1.28
3026 Mineral Spirits	146	21.5	.095 "	2.04
V-257 Drier	18.6	2.5	.61 "	1.53
				\$74.70

Calculated Yield	1,367.5	102.4
Manufacturing Loss 2.3%		2.4
Actual Yield		100

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	.75
Direct Labor Cost per Gallon.....	.036
Factory Overhead per Gallon.....	.114
Bulk Cost per Gallon.....	.90
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	1.15

PRICES:

(A) To a Company owned or controlled outlet.....	1.62
(B) To an independent wholesaler.....	1.606
(C) By Company owned or controlled outlet to retail customer.....	3.15
(D) To an independent retailer (Dealer).....	1.89
(E) To other (specify).....	2.47 *
	2.10 **

* - Small Commercial Buyer.
 ** - Large Commercial Buyer.

N 5180