

SOUTH SAN FRANCISCO

U. S. A.

Trade Name: Comet Cottage & Bungalow Paint
Category: Exterior House Paint
Color: White
Number: C-OW
Quality: Third

PIGMENT: 61%	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
Lithopone	421	11.96	.045 Lb.	\$18.95
Barites	264	7.13	.014 "	3.70
105 Talc	208	9.17	.013 "	2.70
VEHICLE: 39%				
Raw Linseed Oil	353	45.5	1.01 Gal.	45.96
V-244 Paint Drier	52.5	7.5	.34 "	2.55
Scerax Solution	75.6	9	.02 "	.18
Mineral Spirits	88.5	13	.095 "	1.24
				\$75.28

Calculated Yield 1,462.6
Manufacturing Loss 3.2% 3.26
Actual Yield 100

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	.75
Direct Labor Cost per Gallon.....	.027
Factory Overhead per Gallon.....	.093
Full Cost per Gallon.....	.87
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	1.12

PRICES:

() To a Company owned or controlled outlet.....	1.12
() To an independent wholesaler.....	1.151
() By Company owned or controlled outlet to retail customer.....	1.95
() To an independent retailer (Dealer).....	1.354
() To other (specify).....	1.77 *
	1.50 **

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