

ITEM NO. 6

TRADE NAME FOUR HOUR ENAMEL POLAR WHITE
 CATEGORY Interior Trim Enamel
 COLOR White
 NUMBER 11646
 QUALITY First

	POUNDS	YIELD IN GALLON	UNIT COST	TOT COS
PIGMENT 34%				
Titanium Oxide	352.35		.15	52.8
VEHICLE 66%				
Varnish	660.72		.1254	82.8
Mineral Spirits	10.94		.0432	.1
Dryer	12.31		.07	.8

CALCULATED YIELD	1036.32	102	137.03
MANUFACTURING LOSS - 2%		2	
ACTUAL YIELD		100	

COST ANALYSIS:

Material cost per gallon or-pound	1.37
Direct labor cost per gallon or-pound	.32
Factory overhead per gallon or-pound	.05
Bulk cost per gallon or-pound	1.74
Complete package cost per gallon or-pound (container plus filling expense)	1.15
Factory cost in package per gallon or-pound	1.60

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	2.67
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	3.18
(E) To other (Specify) Non-dealers and manufacturers	3.71

OPA 000288

N 4612