

ITEM NO. 3

TRADE NAME PERFECTION FLAT PAINT WHITE (LITHOPONE TYPE)
 CATEGORY Interior Flat Wall Paint
 COLOR White
 NUMBER 1840
 QUALITY First

		POUNDS	YIELD IN GALLON	UNIT COST	TOT. COS
PIGMENT	70.31%				
	Lithopone	907.46		.0625 lb.	38.6
	Calcium Carbonate	170.15		.012 "	2.0
	Silica	56.72		.025 "	1.4
VEHICLE	29.66%				
	Varnish	77.05		.009 "	6.0
	Refined Linseed Oil	157.55		.121 "	19.0
	Mineral Spirits	236.47		.017 "	4.0
	Dryer	7.22		.104 "	.7

CALCULATED YIELD	1612.62	102	72.7
MANUFACTURING LOSS - 2%		2	
ACTUAL YIELD		100	

COST ANALYSIS:

Material cost per gallon or-pound	.7
Direct labor cost per gallon or-pound	.0
Factory overhead per gallon or-pound	.0
Bulk cost per gallon or-pound	.7
Complete package cost per gallon or-pound (container plus filling expense)	.1
Factory cost in package per gallon or-pound	.9

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	1.7
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	1.6
(E) To other (Specify) Non-Dealers and Manufacturers	1.9

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