

Trade Name Marshall Wells House Paint
 Category Exterior House Paint
 Color White
 Number W 102
 Quality First

Pigment	66%	Lbs	Gals	Cost	Total Co
Titanium Magnesium		300	11.81	.050	15.00
Basic Carbonate White	Ld150		2.68	.075	11.25
80% Leaded Zinc		750	15.30	.061	45.75
Vehicle	34%				
Refined Linseed Oil		536	69.00	.111	59.50
White Oil Drier		24	3.00	.062	1.44
Mineral Spirits		52	8.00	.014	.73
Calculated yield		1812	109.59		133.72
Manufacturing Loss 2 1/2%					
Actual yield			106.95		

Cost Analysis

Material cost per gallon	1.25
Direct Labor " "	.08
Factory O. H. " "	.20
Bulk Cost " "	1.53
Complete Cost Package	.13
Factory Cost in Package per gal	1.66

Selling Prices

Parent Company	1.91
Ind. Wholesaler	2.04