

SOUTH SAN FRANCISCO

Trade Name: Decorat Enamel
 Category: Interior Trim Enamel
 Color: Gloss White
 Number: 2883
 Quality: First

PIGMENT: 38.6%	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
Titanox AA	130	4	.1475 Lb.	\$19.18
Cryptone BA-19	285	8.15	.0585 "	16.67
Magnesium Silicate S.F.	10	.51	.06 "	.60

VEHICLE: 61.4%

V-305 Decorat Vehicle	580	76	.95 Gal.	72.20
V-271 Mixing Vehicle	14.5	2	.86 "	1.72
3025 Mineral Spirits	57.8	8.5	.095 "	.81
Linseed Fatty Acids	15.6	2	1.21 "	2.42
Cobalt Oil Solate	2.8	.4	2.76 "	1.10
Lead Nuodex	4.8	.5	1.62 "	.81
				\$115.51

Calculated Yield	1,100.5	102.06
Manufacturing Loss 2.0%		2.06
Actual Yield		100

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield)	1.16
Direct Labor Cost per Gallon	.079
Factory Overhead per Gallon	.191
Bulk Cost per Gallon	1.43
Complete Package Cost per Gallon (Container plus Filling Expense)	.25
Factory Cost in Package per Gallon	1.68

PRICES:

(A) To a Company owned or controlled outlet	2.34
(B) To an independent wholesaler	2.50
(C) By Company owned or controlled outlet to retail customer	4.25
(D) To an independent retailer (Dealer)	3.01
(E) To other (specify)	2.00

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

N 5173