

SOUTH SAN FRANCISCO

Name: Premier Implement & Truck Enamel
 : Implement Paint
 : Vermillion

Number: 4682
 Quality: First

PIGMENT: 8.3 %	Lbs.	Yield In Gals.	Unit Cost	TOTAL COST
RP-410 Para Toner Paste (61% Varnish)	172	19.35	.364 Lb.	\$62.61
VEHICLE: 91.7 %				
V-233 Mixing Varnish	572	74	1.11 Gal.	82.14
V-257 Drier	29.7	4	.61 "	2.44
3026 Mineral Spirits	34.1	5	.095 "	.48
				\$147.67
Calculated Yield	807.8	102.35		
Manufacturing Loss 2.3%		2.35		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon (Total Cost divided by actual yield).....	1.48
Direct Labor Cost per Gallon.....	.041
Factory Overhead per Gallon.....	.109
Bulk Cost per Gallon.....	1.63
Complete Package Cost per Gallon (Container plus Filling Expense).....	.25
Factory Cost in Package per Gallon.....	1.88

PRICES:

(A) To a Company owned or controlled outlet.....	2.17
(B) To an independent wholesaler.....	2.41*
(C) By Company owned or controlled outlet to retail customer.....	4.90
(D) To an independent retailer (Dealer).....	2.83*
(E) To other (specify).....	2.41*
	1.15**

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

N 5184