

ITEM NO. 8

TRADE NAME WHITE ENAMEL UNDERCOATER
 CATEGORY Enamel Undercoater
 COLOR White
 NUMBER 13351
 QUALITY First

	POUNDS	YIELD IN GALLON	UNIT COST	TOT. COS
PIGMENT 61.5%				
Titanium Dioxide	285.42		.16 lb.	45.61
Calcium Carbonate	548.89		.02 "	10.98
Silica	43.91		.025 "	1.10
VEHICLE 38.5%				
Varnish	269.39		.13 "	35.02
Mineral Spirits	269.94		.021 "	5.67
Dryer	10.45		.07 "	.73

CALCULATED YIELD	1128.	102	99.17
MANUFACTURING LOSS - 2%		2	
ACTUAL YIELD		100	

COST ANALYSIS:

Material cost per gallon or pound	.992
Direct labor cost per gallon or pound	.017
Factory overhead per gallon or pound	.038
Bulk cost per gallon or pound	1.047
Complete package cost per gallon or pound (container plus filling expense)	.158
Factory cost in package per gallon or pound	1.265

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	1.81
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	2.16
(E) To other (Specify Non-dealers)	2.32

OPA 000289

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