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PHILADELPHIA, PA., PLANT

Trade Name: Dupont Flat Wall Paint
 Category: Interior Flat Wall Paint
 Color: White
 Number: 375-750
 Quality: First

	Pounds	Yield in Gallons	Unit Cost	Total Cost
<u>Pigment 54%</u>				
TiCal (Titanium Calcium Pigment)	541.08	20.57	.0518	\$28.03
Gilder's Whiting (Calcium Carbonate)	71.28	3.18	.0042	.30
Diatomaceous Earth (Silicates)	23.76	1.24	.0221	.53
		<u>24.99</u>		
<u>Vehicle 46%</u>				
Bodied Linseed-Rosin Varnish Vehicle	267.84	36.84	.0997	15.99
Linseed Oil	41.31	5.07	.1573	6.50
Drier				
Lead Naphthenate	6.50	.75	.0074	.65
Cobalt Naphthenate	4.50	.64	.0063	.50
Volatiles and special agents				
Oil Solution	13.77	2.12	.0101	.14
Alum Stearate Solution	55.08	8.28	.0337	1.86
Alcohol Solution	5.40	.81	.0080	.89
Heavy Mineral Spirits	107.48	16.09	.0153	1.64
Mineral Spirits	40.00	6.16	.0101	.40
Calculated Yield	1 178.00	101.75		\$57.43
Manufacturing Loss - (2.8%)		<u>2.85</u>		
Actual Yield		98.90		

Cost Analysis:

Material Cost per gallon or pound (Total cost divided by actual yield)	\$.58
Direct Labor Cost per gallon or pound	.04
Factory Overhead per gallon or pound	.08
Bulk Cost per gallon or pound	.70
Complete package cost per gallon or pound (container plus filling expense)	<u>.33</u>
Factory Cost in Package per gallon or pound	\$ 1.03

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