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CHICAGO, ILL., 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	.0549	\$ 29.71
Gilder's Whiting (Calcium Carbonate)	71.28	3.18	.0051	.36
Diatomaceous Earth (Silicates)	23.76	1.24	.0261	.62
<u>Vehicle 46%</u>				
Reduced Linseed-Rosin Varnish Vehicle	267.84	36.84	.0589	15.78
Linseed Oil	41.31	5.07	.1586	6.55
Drier				
Lead Naphthenate	6.50	.75	.1046	.68
Cobalt Naphthenate	4.50	.64	.1148	.52
Volatiles and special agents				
Alinco Oil Solution	13.77	2.12	.0107	.15
Aluminum Stearate Solution	55.08	8.28	.0364	2.00
Thymol Solution	5.40	.81	.1719	.93
Heavy Mineral Spirits	107.48	16.09	.0172	1.85
Mineral Spirits	49.00	6.16	.0107	.63
Calculated Yield	1 178.00	101.75		\$ 59.58
Manufacturing Loss - (.6%)		.61		
Actual Yield		101.14		

Cost Analysis:

Material Cost per gallon or pound (Total cost divided by actual yield)	\$.59
Direct Labor Cost per gallon or pound	.33
Factory Overhead per gallon or pound	.07
Bulk Cost per gallon or pound	
Complete Package Cost per gallon or pound (Container plus filling expense)	\$.69
Factory Cost in Package per gallon or pound	.24
	\$.93

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