ITEM NO. 8

TRADE NAME ARCHITECTURAL WHITE ENAMEL UNDERCOATER
CATEGORY ENAMEL UNDERCOATER
COLOR WHITE
NUMBER 13422
QUALITY Second

	POUNDS	YIELD IN GALLON	UNIT COST	TOTAL COST
PIGMENT 57%				
Titanium Calcium	440.59		.0575 lb.	25.33
Calcium Carbonate	243.79		.0138 "	3.36
Magnesium Silicate	49.93		.01 "	.50
VEHICLE 43%				
Varnish	345.66		.086 "	29.73
Mineral Spirits	200.53		.017 "	3.41
Dryer	7.76		.07 "	.54
CALCULATED YIELD	1288.26	102		62.87
MANUFACTURING LOSS - 2%		2		
ACTUAL YIELD		100		

COST ANALYSIS:

Material cost per gallon ~~or pound~~	.629
Direct labor cost per gallon ~~or pound~~	.033
Factory overhead per gallon ~~or pound~~	.075
Bulk cost per gallon ~~or pound~~	.737
Complete package cost per gallon ~~or pound~~ (container plus filling expense)	.158
Factory cost in package per gallon ~~or pound~~	.895

SALES PRICES

(A) To a company owned or controlled outlet	
(B) To an independent wholesaler	1.75
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	2.10
(E) To other (Specify) Non-dealers & Manufacturers	2.45

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