There are four things to consider when painting a wall: Neutralizer, Skim coating, Primer and the Paint itself.

To compute for the Neutralizer:
A liter of neutralizer can be used for 20 square meters. To determine the number of Gallons needed for a paint job, simply divide the volume in liters by 4.

Volume in Liters = Area/20
Liters to Gallons = Liters / 3

Area 1 = 180 m2
Volume of Neutralizer = 180/20 = 9 Liters ; 9L /3 = **3 Gallons**

Area 2 = 50 m2
Volume of Neutralizer = 50/20 = 2.5 OR 3 Liters ; 3L / 3 = **1 Gal** (Always round up to the nearest whole number e.g 10L /3 = 3.33 or 4 Gal)

For Skim coating , an area for skim coating is equal to a kilogram.

Area for skim coating = Total area = kg * no. of layers

For Acrylic paint (180sqm)
=180 sqm = 180 kg
For 2 layers of Skim coating = 180 x 2 = 360 kg

For Enamel paint (50sqm)
50 = 50 m2 = 50kg
For 2 layers of Skim coating = 50 x 2 = 100 kg

To get the number of 20kg bags for skim coating = Area / 20
For Area 1= 180 / 20 = **9 Bags**
For Area 2= 50/20 = 2.5 or **3 Bags**

For primer, a gallon can cover an area of 20 square meters.
Area / 20 = No. of Gallons
Area 1= 180m2
Gallons of primer = 180/20 = **9 Gallons**

Area 2 = 50 = 50 m2
Gallons of primer = 50/20 = 2.5 or **3 Gallons**

For the paint, it can cover an area of 25m2 per gallon.
Volume in Gallons = (Area/25) * no. of layers

Area 1 = 180 m2 of Enamel paint
Gallons of paint = 180/25 = 7.2 x 2 (2 layers of paint) = 14.4 or **15 Gallons of Enamel paint.**

Area 2 = 50m2 of Acrylic Paint
Gallons of paint = 50/25 = 2 x 2 (2 layers of paint) = **4 Gallons of Acrylic paint.**

Total:

For Enamel paint (180sqm):
= 3 Gal of Neutralizer (@ 475php each) = 3 x 475 = P 1,425.00
= 9 Bags of skim coating (@650php each) = 9 x 650 = P5850.00
= 9 Gallons of primer (@ 865php each)= 9 x 865 = P 7785.00
=15 Gallons of Enamel (@660php each)= 15 x 660 = P 9,900.00
Total = **P24,960.00**

Cost per unit area= 15060/180 = **P 138.67**

For Enamel paint (180sqm):
= 1 Gal of Neutralizer (@ 475php each) = 1 x 475 = P 475.00
= 3 Bags of skim coating (@650php each) = 3 x 650 = P1950.00
= 3 Gallons of primer (@ 865php each)= 3 x 865 = P 2,595.00
=4 Gallons of Acrylic (@650php each)= 4 x 650 = P 2,600.00

Total = **P7,620.00**

Cost per unit area= 15060/50 = **P 152.40**