

TRADE NAME: Master Painters Deluxe Flat Paint
 CATEGORY: Interior Flat Wall Paint
 COLOR: White
 NUMBER: 59
 QUALITY: First

	Lb.	Yield in Gallons	Unit Cost	Total Co
Pigment: 65%				
Titanium Dioxide	140	4.20 .0871	.1625	22.75
Zinc Sulphide	140	4.20 .0871	.0875	12.25
Calcium Carbonate	175	2.81 .0583	.0235	4.41
Vehicle: 35%				
Grinding Varnish	73	10.00 .2074	.76	7.60
Mixing Varnish	18	2.50 .0519	.85	2.13
Heat Treated Menhaden Oil	28	3.50 .0726	.83	2.91
Kerosene	15	2.50 .0519	.11	.28
Mineral Spirits	117	18.00 .3734	.125	2.25
Drier	4	.50 .0104	.69	.70
				54.98
Calculated Yield	710	48.21		
Manufacturing Loss 2.5%		1.21		
Actual Yield		47.00		

Cost Analysis:

Material Cost per gallon or pound (Total Cost divided by Actual Yield).....	\$ 1.17
Direct Labor Cost per gallon, or pound.....	.30
Factory Overhead per gallon, or pound.....	
Bulk Cost per gallon, or pound.....	\$ 1.47
Complete Package Cost per gallon, or pound (Container plus Filling Expense).....	.22
Factory Cost in package per gallon, or pound.....	\$ 1.69

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

(A) To a company owned or controlled outlet	\$ 1.88
(B) To an independent wholesaler	1.98
(C) By company owned or controlled outlet to retail customer	2.65
(D) To an independent retailer (Dealer)	2.35
(E) To other (Specify)	2.65