

TRADE NAME: FJC
 CATEGORY: Semi-Gloss Interior Paint
 COLOR: White
 NUMBER: 611
 QUALITY: Second

PICMENT: 55%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Calcium	250	9.58	5 $\frac{1}{2}$ ¢	13.75
Calcium Carbonate	50	2.10	1 $\frac{1}{4}$ ¢	.63
Magnesium Silicate	50	2.11	1 $\frac{1}{2}$ ¢	.63
	<u>350</u>			

VEHICLE: 45%				
Semi-Gloss "all Liquid	203	27	10¢	20.30
Fish Oil	31	4	11.8¢	3.66
Mineral Spirits	26	4	1 $\frac{1}{2}$ ¢	.39
Dipentine	7	1	8 $\frac{1}{2}$ ¢	.60
Drier	16	2 $\frac{1}{4}$	8	1.28
	<u>283</u>			

CALCULATED YIELD	633	52.04	41.24
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.30	
ACTUAL YIELD		50.00	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.82
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.94
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.07

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	1.62
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.20
(d) To an independent retailer (dealer)	1.76
(e) To other (specify)	

N 4530