

Category: Exterior House Paint
 Color: White
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 70.8%				
Lithopone H. O.	430	12.10	.0423	18.29
Leaded Zinc 35%	400	8.16	.07	28.00
White Lead	372	6.89	.0775	28.83
Metronite	160	6.75	.0128	2.05
Zopaque	20	.62	.16	3.30
Ultramarine Blue LL	3 oz.	.3181	.01	.04
Vehicle: 29.2%			.6768	
Alkali Refined Linseed Oil	439	55 1/2	.87	43.29
Cobalt Drier	20	2 1/2	.55	1.39
Oleum Spirits	65	10.00	.08	.35
Special Oil	8	1.00	.34	.35
White Heavy Bodied Linseed Oil	40	5.00	.91	4.55
				136.53
Calculated Yield		108.51		
Manufacturing Loss		.51		
Actual Yield		108		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	1.36
Direct Labor cost per gallon-----	.0225
Factory overhead per gallon-----	.1612
Bulk Cost per gallon-----	1.3837
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon---	1.5137

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-----
- (B) To an independent wholesaler-----
- (C) By company owned or controlled outlet to retail customer---
- (D) To an independent retailer (Dealer)----- \$2.05
- (E) To other (specify)-----

(Our business is principally through the independent retail dealer and therefore we are showing that price only)

N 4545

OPA 000186