TRADE NAME: MASTER MIXED ONE COAT SEMI GLOSS FINISH
CATEGORY: INTERIOR SEMI GLOSS PAINT
COLOR: WHITE
NUMBER: 1647
QUALITY: FIRST

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 49.7%				
Titanium Dioxide	78.	2.31	14.79 Cwt	11.54
Titanox C	285.	10.34	5.61 "	15.99
Atomite	221.	9.75	1.51 "	3.34
Aluminum Stearate	4.	.48	25.55 "	1.02
VEHICLE: 50.3%				
Varnish	426.5	56.60	.80 Gal	45.28
Drier	30.3	4.45	.33 "	1.47
Naphtha	127.0	19.60	.09 "	1.76
Solution	10.3	1.35	.04 "	.05
CALCULATED YIELD	1182.1	104.88		80.45
MANUFACTURING LOSS 4%		4.88		
ACTUAL YIELD		100.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD	$ .80
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.17
BULK COST PER GALLON, OR POUND	1.02
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.18
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.20

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	2.07
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	
(D) TO AN INDEPENDENT RETAILER (DEALER)	2.36
(E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET	1.72

N 4553