

TRADE NAME: Challenge
 CATEGORY: Exterior House Paint
 COLOR: Outside Gloss White
 NUMBER:
 QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
Lithopone	293	8.18	.0678	8.5846
35% Leaded Zinc	293	5.86	.0486	20.7151
Magnesium Silicate	537	22.55	.1870	5.1011
			.3034	

VEHICLE:				
Refined Linseed	358.5	46.00	.3815	47.127
Bodied Linseed	120	15.00	.1244	17.625
Mineral Spirits	149.50	23.00	.1907	2.849

CALCULATED YIELD	1751.0	120.59	102.003
MANUFACTURING LOSS 2-1/2%		3.01	
ACTUAL YIELD		117.58	

COST ANALYSIS:

Material Cost Per Gallon or Pound	.87
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	.98
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$1.16 x .18

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	\$ 1.80
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.40
(D) To an Independent Retailer (Dealer)	1.80
(E) To Other (Specify) Painters & Maintenance	2.25