

TRADE NAME: 70-30 House Paint
CATEGORY: Exterior Paint
COLOR: White
NUMBER: J 1
QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
XX Zinc Oxide	370	8.00	.0710	26.82
Carbonate of Lead	850	15.30	.0810	70.13
			<u>.2300</u>	<u>96.95</u>

VEHICLE:

Diamond K Linseed Oil	66	5.00	.0494	1.15 Gal.	5.75
Raw Linseed Oil		15.00	.1481	1.00 gal.	15.00
Refined Linseed Oil		46.00	.4541	1.11 gal.	51.06
#2 Damar Hardener		2.00	.0197	1.62 gal.	3.24
#17 Dryer		5.00	.0494	.39 gal.	1.98
Turpentine		52.50	.0543	.78 gal.	4.29

CALCULATED YIELD	101.30	178.27
MANUFACTURING LOSS 2 1/2%		
ACTUAL YIELD	100 gal.	96.95

COST ANALYSIS:

Material cost per gallon or pound (Total cost dividend by actual yield).	1.78
Direct labor cost per gallon or pound.....	.04
Factory overhead per gallon, or pound.....	.08
Bulk Cost per gallon, or pound.....	1.90
Complete package cost per gallon, or pound (container plus filling expense).....	.13
Factory cost in package per gallon, or pound.....	2.03

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:

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| (A) To a company owned or controlled outlet | 1.76 |
| (B) To an independent wholesaler | 2.09 |
| (C) By company owned or controlled outlet to retail customer | 2.61 |
| (D) To an independent retailer (dealer) | 2.40 |
| (E) To other (specify) Painter | |

OPA 1001022

N 4855