

TRADE NAME: FJC
 CATEGORY: ROOF AND BARN PAINTS
 COLOR: RED
 NUMBER: 646
 QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 42%				
Iron Oxide	125	4.69	3 $\frac{1}{2}$	4.38
Magnesium Silicate	100	4.21	1 $\frac{1}{2}$	1.25
	<u>225</u>			

VEHICLE: 58%				
Paint Oil	75	10.00	.07	5.25
Fish Oil	124	16.00	.086	10.67
Mineral Spirits	98	15.00	.01 $\frac{1}{2}$	1.47
Drier	14	2.00	.08	1.12
	<u>311</u>			

CALCULATED YIELD	536	51.90	24.04
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.29	
ACTUAL YIELD		50 gallons	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.48
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.60
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.73

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	1.08
(b) To an independent wholesaler	1.50
(c) By company owned or controlled outlet to retail customer	1.17
(d) To an independent retailer (dealer)	
(e) To other (specify)	