

TRADE NAME: Master Painters Flat Paint
 CATEGORY: Flat Paint
 COLOR: White
 NUMBER: X 1
 QUALITY: Second Grade

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Unitane 0220	80	2.46	.15 lb.	12.00
Whiting	200	8.96	.01 $\frac{1}{2}$ lb.	3.00
Asbestine	150	6.31	.01 lb.	1.50
Surfex	100	4.53	.01 $\frac{1}{2}$ lb.	1.50
Calcium Linoleate	10	1.41	.081 lb.	.81
Litharge	8	.11	.09 lb.	.72

VEHICLE:

Miscible Diamond k Oil	10	1.25 gal.	12.50
1002 Varnish	7	.49 gal.	3.43
VMP Mineral Spirits	15	.10 gal.	1.50
Valco Spirits	6	.09 $\frac{1}{4}$ gal.	.56
#31 Varnish	5	.48 gal.	2.40

CALCULATED YIELD	66.78	38.92
MANUFACTURING LOSS 2 $\frac{1}{2}$ %	1.67	
ACTUAL YIELD	65.11	

COST ANALYSIS:

Material cost per gallon or pound (Total cost dividand by actual yield).	59 $\frac{2}{3}$
Direct labor cost per gallon or pound.....	.04
Factory overhead per gallon, or pound.....	.08
Bulk Cost per gallon, or pound.....	71 $\frac{2}{3}$
Complete package cost per gallon, or pound	
(container plus filling expense).....	13
Factory cost in package per gallon, or pound.....	84 $\frac{2}{3}$

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)
- (E) To other (specify)

Painter

84
1.008
1.26
1.40

OPA 10001026

N 4857