

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 dividend 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)..... $1.32\frac{2}{3}$
 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
 1.46
 1.40

OPA 1001026

N 4857