TRADE NAME: QUALITY MIXED FLAT OIL PAINT
CATEGORY: INTERIOR FLAT OIL PAINT
COLOR: WHITE
NUMBER: 1513
QUALITY: SECOND

	LB.	YIELD IN GALLONS		UNIT COST		TOTAL COST
PIGMENT: 64.5%						
Titanox C	682.	26.0	.255	5.61	Cwt.	38.26
Whiting	130.	5.8	.0568	.57	"	.74
Asbestine	47.	2.0	.0196	1.09	"	.51
Aluminum Stearate	4.	.3	.0029	25.55	"	1.02
			.3343			
VEHICLE: 35.5%						
Varnish	121.	16.3	.1598	.53	Gal	8.64
Spec. Varnish	97.	12.1	.1186	.40	"	4.84
Naphtha	136.5	21.0	.1784	.09	"	1.89
Drier	24.	3.5		.33	"	1.16
Naphtha	97.	15.0		.09	"	1.35
CALCULATED YIELD	1338.5	102.0				58.41
MANUFACTURING LOSS 2%		2.0				
ACTUAL YIELD		100.0				

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD	$ .584
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.178
BULK COST PER GALLON, OR POUND	.802
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.184
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.986

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	1.26
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	
(D) TO AN INDEPENDENT RETAILER (DEALER)	1.44
(E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET	1.20

N 4551