

TRADE NAME: PROGRESSIVE
 CATEGORY: Exterior House Paint
 COLOR: White
 NUMBER: 76
 QUALITY: Third

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 58%				
Titanium Pigment Mang.	180	6.98 .1276 ✓	5-3/4	10.35
Calcium Carbonate	90	4.00 .0727	1 1/2	.45
Asbestine	90	3.78 .0697	1 1/2	1.13
	360	14.76	2720	

VEHICLE: 42%				
Paint Oil	188	30.00 .5527 ✓	5 1/2	10.34 x
Fish Oil	58	7.50 .1322 ✓	.102	5.92 x
Drier	14	2.00 .0369	.08	1.12
	260	39.50		

CALCULATED YIELD	620	54.26	29.31
MANUFACTURING LOSS 2 1/2%		1.35	
ACTUAL YIELD		52.50	

COST ANALYSIS:	
MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.56
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.68
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.81

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	1.10
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	1.65
(d) To an independent retailer (dealer)	1.20
(e) To other (specify)	

N 4526

OPA 000136