

TRADE NAME: FJC
 CATEGORY: Exterior House Paint
 COLOR: White
 NUMBER: 631
 QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 61%				
50% Leaded Zinc Oxide	250	5.00	.0127	17.50
Titanium Pigment Bar-ium	200	5.58	.06	12.00
Barytes	50	1.35	.0175	.88
	500		.2212	

VEHICLE: 39%				
Linseed Oil	280	36.00	.13	36.40
Drier	21	3.00	.08	1.68
Mineral Spirits	19	3.00	.01	.29
	320			

CALCULATED YIELD	820	53.93	\$68.75
MANUFACTURING LOSS 2 1/2%		1.34	
ACTUAL YIELD		52.50	

COST ANALYSIS:	
MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	\$1.31
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	1.43
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.56

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	2.02
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.65
(d) To an independent retailer (dealer)	2.19
(e) To other (specify)	

N 4525

OPA 000135