

TRADE NAME: FJC
 CATEGORY: INTERIOR GLOSS PAINT
 COLOR: WHITE
 NUMBER: 621
 QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 45%				
Lithophone	200	5.68	4 $\frac{1}{2}$ ¢	\$9.00
Titanium Calcium	100	3.83	5 $\frac{1}{2}$ ¢	5.50
	<u>300</u>			

VEHICLE: 55%				
Gloss Paint Liquid:	323	43	10 $\frac{1}{2}$ ¢	33.98
Mineral Spirits	33	5	1 $\frac{1}{2}$ ¢	.50
Drier	7	1	8¢	.56
	<u>363</u>			<u>34.98</u>

CALCULATED YIELD	663	58.41		49.48
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.46		
ACTUAL YIELD		56 $\frac{1}{2}$ gallons		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.88
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.90
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	\$1.03

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	1.68
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.50
(d) To an independent retailer (dealer)	1.82
(e) To other (specify)	

N 4532