Trade Name: Presto-Namel Four-Hour Enamel
Category: Interior Trim Enamel
Color: White
Number: 310
Quality: First

	lbs	yield in gallons	unit cost	total cost
Pigment:				
Titanium Dioxide	561	17.33	.158 per lb.	$ 88.64
Lithopone	561	15.65	.045 " "	25.25
Aluminum Stearate	18	1.93	.26 " "	4.68
Vehicle:				
Mixing Varnish	1833	239.91	1.195 per gal.	286.69
Thinner	154.5	22.16	.298 " "	6.60
Drier	26.	3.16	.222 " lb.	5.77
Violet Toner Tint Color	.77	12 oz.	2.413 " gal.	.22
Calculating yield	3,154.27	300.23		$ 417.85
Manufacturing loss 3%		9.01		
Actual yield		291.22		

Cost Analysis:

Material cost per gallon (total cost divided by actual yield)	$ 1.435
Direct Labor cost per gallon	.052
Factory overhead per gallon	.113
Bulk cost per gallon	$ 1.600
Complete package cost per gallon (container plus filling expense)	.184
Factory cost in package per gallon	$ 1.784

Prices

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following type of buyers or transferees:

(A)	A company owned or controlled outlet	$ 2.64*
(B)	To an independent wholesaler	no sales
(C)	By company owned or controlled outlet to retail customer	4.75
(D)	To an independent retailer (dealer)	2.85*
(E)	To industrial customer for maintenance	3.23

*This price is 7½% below Regular Dealer list and is established to Company controlled outlets because they are not serviced by salesmen. Independent Retailers beyond Zone of Salesmen operations are granted same concession.

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