

TRADE NAME: F.J.C.
 CATEGORY: INTERIOR FLAT WALL PAINT
 COLOR: WHITE
 NUMBER: 601
 QUALITY: Second

PIGMENT:	60%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Pigment Calcium		150	5.80	5 ¹ / ₂	8.25
Lithophone		150	4.18	4 ³ / ₄	6.75
Titanium Dioxide		25	.77	15 ¹ / ₂	3.75
Calcium Carbonate		100	4.20	1 ¹ / ₂	1.25
		<u>425</u>			

VEHICLE: 40%					
Flat Wall Paint Liq.		172	23.00	10 ¹ / ₂	17.20
Mineral Spirits		95	14.00	1 ¹ / ₂	1.43
Drier		16	2.25	8 ¹ / ₂	1.28
		<u>283</u>			

CALCULATED YIELD		708	54.20		39.91
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).....	.76
DIRECT LABOR COST PER GALLON, OR POUND.....	.04
FACTORY OVERHEAD PER GALLON, OR POUND.....	.08
BULK COST PER GALLON, OR POUND.....	.88
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE).....	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND.....	1.01

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	1.34
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer.....	1.80
(d) To an independent retailer (dealer).....	1.45
(e) To other (specify)	