

Trade Name: Dutch Brand Mixed Paint
 Category: Exterior House Paint
 Color: White
 Number: 50
 Quality: First

	lb.	yield in gallons	unit cost	total cost
Pigment:				
Leaded Zinc Oxide	1495	29.90	.074 per lb.	\$110.63
Titanium Dioxide	498	15.39	.158 " "	78.68
Magnesium Silicate	498	20.97	.0106 " "	5.28
Vehicle:				
Specially Processed Linseed Oil	1193	153.56	1.084 per gal.	166.46
Thinner	98	14.93	.109 " "	1.63
Drier	113	15.73	.48 " "	7.55
Blue Tint Color to tone	1.5	.13	2.654 " "	.35
Calculated yield	3,896.5	250.61		\$370.58
Manufacturing loss 2%		5.01		
Actual yield		245.60		

Cost Analysis:

Material cost per gallon (total cost divided by actual yield).....	\$ 1.509
Direct Labor cost per gallon.....	.052
Factory overhead per gallon.....	.113
Bulk cost per gallon.....	\$ 1.674
Complete package cost per gallon (container plus filling expense).....	.184
Factory cost in package per gallon.....	\$ 1.858

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	\$ 2.13*
(B) To an independent wholesaler	no sales
(C) By company owned or controlled outlet to retail customer	3.10
(D) To an independent retailer (dealer)	2.30*
(E) To industrial customer for maintenance	2.65

*This price is $7\frac{1}{2}\%$ 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.