

TRADE NAME: Master Painters Deluxe Flat Paint  
 CATEGORY: Interior Flat Wall Paint  
 COLOR: White  
 NUMBER: 59  
 QUALITY: First

|                           | Lb. | Yield in Gallons | Unit Cost | Total Co |
|---------------------------|-----|------------------|-----------|----------|
| Pigment: 65%              |     |                  |           |          |
| Titanium Dioxide          | 140 | 4.20 .0871       | .1625     | 22.75    |
| Zinc Sulphide             | 140 | 4.20 .0871       | .0875     | 12.25    |
| Calcium Carbonate         | 175 | 2.81 .0583       | .0235     | 4.41     |
| Vehicle: 35%              |     |                  |           |          |
| Grinding Varnish          | 73  | 10.00 .2074      | .76       | 7.60     |
| Mixing Varnish            | 18  | 2.50 .0579       | .85       | 2.13     |
| Heat Treated Menhaden Oil | 28  | 3.50 .0726       | .83       | 2.91     |
| Kerosene                  | 15  | 2.50 .0579       | .11       | .28      |
| Mineral Spirits           | 117 | 18.00 .3734      | .125      | 2.25     |
| Drier                     | 4   | .50 .0104        | .139      | .70      |
|                           |     |                  |           | 54.98    |
| Calculated Yield          | 710 | 48.21            |           |          |
| Manufacturing Loss 2%     |     | 1.21             |           |          |
| Actual Yield              |     | 47.00            |           |          |

Cost Analysis:

|                                                                                  |         |
|----------------------------------------------------------------------------------|---------|
| Material Cost per gallon or pound (Total Cost divided by Actual Yield).....      | \$ 1.17 |
| Direct Labor Cost per gallon, or pound.....                                      | .30     |
| Factory Overhead per gallon, or pound.....                                       |         |
| Bulk Cost per gallon, or pound.....                                              | \$ 1.47 |
| Complete Package Cost per gallon, or pound (Container plus Filling Expense)..... | .22     |
| Factory Cost in package per gallon, or pound.....                                | \$ 1.69 |

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                  | \$ 1.88 |
| (B) To an independent wholesaler                             | 1.98    |
| (C) By company owned or controlled outlet to retail customer | 2.65    |
| (D) To an independent retailer (Dealer)                      | 2.35    |
| (E) To other (Specify)                                       | 2.65    |