

TRADE NAME: MASTER MIXED HIGH GLOSS FINISH
 CATEGORY: INTERIOR GLOSS PAINT
 COLOR: WHITE
 NUMBER: 2364
 QUALITY: FIRST

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 40.0%				
Titanox A	91.	2.8	14.79 Cwt.	13.46
Titanox C	136.	5.2	5.61 "	7.63
Atomite	223.	9.9	1.51 "	3.37
Aluminum Stearate	2.	.1	25.55 "	.51
VEHICLE: 60.0%				
Varnish	643.	82.1	.70 Gal	57.47
Drier	34.	4.9	.33 "	1.62
CALCULATED YIELD	1129.	105.0		84.06
MANUFACTURING LOSS 5%		5.0		
ACTUAL YIELD		100.0		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD	\$.84
DIRECT LABOR COST PER GALLON, OR POUND	.054
FACTORY OVERHEAD PER GALLON, OR POUND	.237
BULK COST PER GALLON, OR POUND	1.131
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.184
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.315

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	\$
(B) TO AN INDEPENDENT WHOLESALE	1.93
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	
(D) TO AN INDEPENDENT RETAILER (DEALER)	2.20
(E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET	1.62