

TRADE NAME: F30
CATEGORY: Wagon, Tractor and Implement Paints and Enamels
COLOR: Bright Red
NUMBER: 656
QUALITY: Second

PICMENT:	15%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
LIGHT PARA TONER		10	.80	70 $\frac{1}{2}$	7.05
SURFEX		20	.90	2 $\frac{1}{2}$	.40
		30			

VEHICLE: 85%

Enamel Liquid & Mixing Varnish	150	20.00	.09	13.50
Mineral Spirits	13	2.00	.01 $\frac{1}{2}$	.20
Drier	4	.50	.08	.32
	167			

CALCULATED YIELD	197	24.20		21.47
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		.60		
ACTUAL YIELD		23.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.94
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	1.06
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.19

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	1.49
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.25
(d) To an independent retailer (dealer)	1.62
(e) To other (specify)	