

TRADE NAME: PERMA SPAR
 CATEGORY: PASTE EXTERIOR HOUSE PAINT
 COLOR: WHITE
 NUMBER: 147
 QUALITY: First

PIGMENT: 86%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
50% Lead Zinc Oxide	400	8.00	.07	\$28.00
Lithophone	150	4.18	.04½	6.75
Titanium Pigment				
Barium	100	2.79	.06	6.00
Asbestine	50	2.10	.01½	.63
Barytes	150	4.05	.01-¾	2.63
Ultramarine Blue	1/8 Lb.		.32	.04
VEHICLE: 15%	850	21.12		
Linseed Oil	109	14.00	.13	14.17
Mineral Spirits	20	3.00	.01½	.30
Drier	18	2.50	.08	1.44
	147	19.50		

CALCULATED YIELD	997	40.62	59.96
MANUFACTURING LOSS 2½%		1.01	
ACTUAL YIELD		39½	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	\$1.52
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	1.64
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.77

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	2.61
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.60
(d) To an independent retailer (dealer)	2.84
(e) To other (specify)	