TRADE NAME: FJC MASTER PAINTERS
CATEGORY: PASTE EXTERIOR HOUSE PAINT
COLOR: WHITE
NUMBER: 154
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 83%				
50% Leaded Zinc Oxide	200	4.00	.07	14.00
Titanium Pigment				
Barium	225	6.27	.06	13.50
Lithophone	200	5.58	.04½	9.00
Barytes	150	4.05	.01-3/4	2.63
Asbestine	100	4.21	.01¼	1.25
Ultramarine Blue	1/8		.32	.04
	875			
VEHICLE: 17%				
Linseed Oil	140	18.00	.13	18.20
Mineral Spirits	20	3.00	.01½	..30
Drier	18	2.50	.08	1.44
	178			
CALCULATED YIELD	1053	47.61		60.36
MANUFACTURING LOSS 2½%		1.19		
ACTUAL YIELD		46 gallons		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.31
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, ~~OR POUND~~	1.43
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.56

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	2.02
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.95
(d) To an independent retailer (dealer)	2.19
(e) To other (specify)	

OPA 10926

N 4969