

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Blue Star Semi Gloss
 CATEGORY: Inside Gloss
 COLOR: White
 NUMBER: 996
 QUALITY: Second

PIGMENT: 57.7%

Lithopone
 Calcium Carbonate
 Albacar

VEHICLE: 42.3%

Mixing Varnish
 Heavy Bodied Linseed Oil
 Drier & Thinner

LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
597	16.95	.0429 per lb.	25.61
132	5.86	.0084 " "	1.11
50	2.22	.0167 " "	.84
363	40 3/8	.6969 Per Gal.	33.71
44	6 3/8	.8648 " "	5.51
165	23 3/4	.1907 " "	4.53

Calculated Yield

1,351

103.53

71.31

Manufacturing Loss

3.53

Actual Yield

100.

COST ANALYSIS:

Material Cost per Gallon or Pound
 Direct Labor Cost per Gallon or Pound
 Factory Overhead per Gallon or Pound
 Bulk Cost per Gallon or Pound
 Complete Package Cost per Gallon or Pound

.7131

.0625

.1173

.8929

Package

.1278

Labor

.0378

Overhead

.0457

.2113

Factory Cost in Package per Gallon or Pound

1.1042

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:

	Delivered	Carload	Truckload
(A) To a company owned or controlled outlet	1.75	1.67	
(B) To an independent wholesaler	1.52	1.43	
(C) By company owned or controlled outlet to retail customer	2.65	--	
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	1.85	--	
(E) To other (Specify) (To Larger Retail Dealer \$500.00 - 10%)	1.75	1.67	

(A very small percentage of our business is sold to Class D customers)

OPA 0000833

N 4806