

Trade Name: Strictly Pure Putty
 Category: Putty
 Color:
 Number: 101Q
 Quality: First

	lbs	yield in gallons	unit cost	total cost
Pigment:				
Whiting	320		.00774 per lb.	\$ 2.48
Vehicle:				
Linseed Oil	36		.1385 " "	4.99
Linseed Soft Soap	1.5		.069 " "	.10
Calculating yield	357.5			\$ 7.57
Manufacturing loss 2%	7.15			
Actual yield	350.35			

Cost Analysis:

Material cost per pound (total cost divided by actual yield).....\$.02162
 Direct Labor cost per pound..... .00135
 Factory overhead per pound..... .00610
 Bulk cost per pound.....\$.02907
 Complete package cost per pound (container plus filling expense)..... .02320
 Factory cost in package per pound.....\$.05227

Prices

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following type of buyers or transferees:

(A) A company owned or controlled outlet	\$.056 per lb.
(B) To an independent wholesaler	.0559 " "
(C) By company owned or controlled outlet to retail customer	.10 " "
(D) To an independent retailer (dealer)	.065 " "
(E) To industrial customer for maintenance	.075 " "