

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Blue Star
 CATEGORY: Outside House Paint
 COLOR: White
 NUMBER: 815
 QUALITY: Second

PIGMENT: 58.3%

Zinc Sulphide

Abestine

Leaded Zinc

VEHICLE: 41.7%

Raw Linseed Oil

Heavy Bodied Linseed Oil

Drier & Thinner

Calculated Yield

Manufacturing Loss

Actual Yield

LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
97	2.91	.0699 per lb.	8.33
389	16.38	.0112 " "	4.36
323	6.94	.0656 " "	21.19
403	51 7/8	.8389 per Gal.	43.31
41	5 1/2	.9309 " "	5.12
135	19.78		3.12
1,388	103.38		85.43
	3.38		
	100.		

OPA

0000825

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

Package

Labor

Overhead

Factory Cost in Package per Gallon

.8543
.0458
.0687
.9688
.1278
.0378
.0457
.2113
1.2001

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:

		L.C.L.	Carload
(A) To a company owned or controlled outlet	Delivered	1.80	1.71
(B) To an independent wholesaler	"	1.56	1.47
(C) By company owned or controlled outlet to retail customer	"	2.70	--
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	1.90	--
(E) To other (Specify) (To Larger Retail Dealer Buyer) (Over \$500.00 - 10%)	"	1.80	1.71

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

N 4798