

TRADE NAME: Algin Flat Wall Paint
 CATEGORY: Interior flat wall Paint
 COLOR: White
 NUMBER: 2472
 QUALITY: Second

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 70%				
Titanated Lithopone	984.00	27.94	.0575	56.58
Sublimed White Lead	281.00	5.26	.075	21.08
Calcium Carbonate	1828.00	31.89	.01	18.28
Aluminum Stearate	11.00	1.33	.245	2.70
Vehicle: 30%				
Mixing Varnish	328.50	45.00	.91	40.95
Soya Bean Oil	349.20	45.00	.95	42.75
Drier	91.84	13.12	.54	7.08
Mineral Spirits	499.65	76.97	.125	9.61
Calculated Yield	4373.19	296.41		199.03
Manufacturing Loss 2 1/2%		7.41		
Actual Yield		289.00		

Cost Analysis:

Material Cost per gallon or pound (Total Cost divided by Actual Yield).....	\$.69
Direct Labor Cost per gallon, or pound.....	.17
Factory Overhead per gallon, or pound.....	.86
Bulk Cost per gallon, or pound.....	.22
Complete Package Cost per gallon, or pound (Container plus Filling Expense).....	1.08

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	\$ 1.30
(B) To an independent wholesaler	1.37
(C) By company owned or controlled outlet to retail customer	2.35
(D) To an independent retailer (Dealer)	1.60
(E) To other (Specify)	1.85