

TRADE NAME: MASTER MIXED ONE COAT FLAT OIL PAINT
 CATEGORY: INTERIOR FLAT WALL PAINT
 COLOR: WHITE
 NUMBER: 2313
 QUALITY: FIRST

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 63.6%				
Cryptone	620.	18.3 .1784	5.71 Cwt.	35.40
Lithopone	100.	2.8 .4275	4.34 "	4.34
Titanox A	25.	.7 .8375	14.79 "	3.70
Asbestine	159.	6.7 .0657	1.09 "	1.73
Aluminum Stearate	4.	.2 .0196	25.55 "	1.02
		2991		
VEHICLE: 36.4%				
Varnish	284.	38.0 .3726	.82 gal.	31.16
Drier	15.	1.9 .0186	.35 "	.67
Naphtha	210.	32.2 .3157	.09 "	2.90
Solution	10.	1.2 .0118	.04 "	.05
CALCULATED YIELD	1427.	102.0		80.97
MANUFACTURING LOSS 2%		2.0		
ACTUAL YIELD		100.0		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD	\$.81
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.178
BULK COST PER GALLON, OR POUND	1.028
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.184
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.212

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
 (B) TO AN INDEPENDENT WHOLESALER
 (C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
 (D) TO AN INDEPENDENT RETAILER (DEALER)
 (E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET

\$	
	1.17
	1.68
	1.40