

Trade Name: Sparkle Enamel
 Category: Interior Trim Enamel
 Color: White
 Number: 410
 Quality: Second

	lbs	yield in gallons	unit cost	total cost
Pigment:				\$
Zinc Sulphide Pigment	1287	36.29	.0617 per lb.	79.41
Zinc Stearate	4	.48	.333 " "	1.33
Vehicle:				
Mixing Varnish	1643	213.26	.892 per gal.	190.23
Thinner	265	42.33	.109 " "	4.61
Drier	40	5.22	1.149 " "	6.00
Suspending Agent	49	6.00	.836 " "	5.02
Blue Tint Color to tone	.49	6 oz	2.377 " "	.11
Calculating yield	3,288.49	303.62		\$286.71
Manufacturing loss 3%		9.11		
Actual yield		294.51		

Cost Analysis:

Material cost per gallon (total cost divided by actual yield).....	\$	.974
Direct Labor cost per gallon.....		.052
Factory overhead per gallon.....		.113
Bulk cost per gallon.....	\$	1.139
Complete package cost per gallon (container plus filling expense).....		.184
Factory cost in package per gallon.....	\$	1.323

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	\$	1.94*
(B) To an independent wholesaler		no sales
(C) By company owned or controlled outlet to retail customer		3.50
(D) To an independent retailer (dealer)		2.10*
(E) To industrial customer for maintenance		2.42

*This price is 7½% below Regular Dealer list and is established to Company controlled outlets because they are not serviced by salesmen. Independent Retailers beyond Zone of Salesmen operations are granted same concession.

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