

Trade Name: Elliott's Best Floor Enamel  
 Category: Floor Enamel  
 Color: Gray  
 Quality: First

|                                 | Lb.  | Yield in Gallons | Unit Cost                       | Total Cost |
|---------------------------------|------|------------------|---------------------------------|------------|
| Pigment: 34.5%                  |      |                  |                                 |            |
| Lithopone S-A                   | 325  | 9.15             | .0425                           | 13.81      |
| Asbestine                       | 60   | 3.96             | .013                            | .78        |
| Vehicle: 65.50%                 |      |                  |                                 |            |
| Mar Proof Floor Varnish 041     | 130  | 21 1/2           | .73 <sup>1</sup> / <sub>2</sub> | 15.80      |
| Four Hour Varnish 043           | 550  | 74 1/2           | .75 <sup>1</sup> / <sub>2</sub> | 56.25      |
| Turpentine                      | 8.53 | 21.18            | .73                             | 15.46      |
| Lamp Black in Oil 319           | 16   | 1                | .13                             | 2.08       |
| Chrome Yellow Medium in Oil 318 | 3/8  |                  | .16 <sup>1</sup> / <sub>2</sub> | .06        |
|                                 |      |                  |                                 | 104.24     |
| Calculated Yield                |      | 111.25           |                                 |            |
| Manufacturing Loss -            |      | 3.25             |                                 |            |
| Actual Yield                    |      | 108              |                                 |            |

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)----- .983  
 Direct Labor cost per gallon----- .225  
 Factory overhead per gallon----- .1012  
 Bulk cost per gallon----- 1.1067  
 Complete package cost per gallon (container plus filling expense)----- .13

Factory cost in package per gallon--- 1.2367

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)----- \$1.80  
 (E) To other (specify)-----

(Our business is principally through the independent retail dealer and therefore we are showing that price only)