

Trade Name: Elliott's Interior Gloss Enamel Finish
 Category: Interior Wall Finish
 Color: White
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 47.5%				
Titenox R.C.H.T.	450	16.7	.055	24.75
Lithopone H.O.	137 1/2	3.9	.0425	5.84
Ultramarine Blue LL	2 oz.		.24	.03
Vehicle: 52.5%				
W. E. Grinding Varnish	202	27 3/8	.87	23.82
Ester Gum Cold Cut	216	26 5/8	.64 1/2	17.17
Elastoil	18.8	2 1/2	.68	1.70
Four Hour Varnish	35.6	4 3/4	.76	3.61
Special Oil	31.5	4 1/4	.94 1/2	4.02
Bodied Linseed Oil	33.6	4 1/4	.95	4.04
Eosene No. 5	70.5	11	.07 1/2	.80
Cleum Spirits	26	4	.08 1/2	.34
16% Lead	9	1	.84 1/2	.85
Cobalt Drier 6%	4	1/2	2.65	.66
Manganese Drier 6%	2	1/4	1.56	.39
606Y Liquid	2	1/4	1.08	.27
				88.29
Calculated Yield		107.35		
Manufacturing Loss		5.35		
Actual Yield		102		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	.866
Direct Labor cost per gallon-----	.0225
Factory overhead per gallon-----	.1012
Bulk Cost per gallon-----	.990
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon---	1.12

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)----- \$1.70
 (E) To other (specify)-----

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

N 5051

OPA 15851