

Trade Name: Elliott's Screen Enamel
 Category: Screen Enamel
 Color: Green
 Quality: First

	<u>Lb.</u>	<u>Yield in Gallons</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Pigment: 4%				
Chrome Green Light in Oil	5.00	33	.22 $\frac{1}{2}$	1.13
Vehicle: 96%				
#9 Gloss Oil	63.00	7 $\frac{1}{2}$	.25 $\frac{1}{2}$	1.91
Mar Proof Floor Varnish	9.40	1 $\frac{1}{2}$	.73 $\frac{1}{2}$	.92
Oleum Spirits	4.05	5/8	.08 $\frac{1}{2}$	.05
				4.01
Calculated Yield		9.7		
Manufacturing Loss		.5		
Actual Yield		10		

COST ANALYSIS

Material cost per gallon (total cost divided by actual yield)-----	.401
Direct labor cost per gallon-----	.0066
Factory overhead per gallon-----	.297
Bulk cost per gallon-----	.437 $\frac{1}{2}$
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon-----	.567

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)----- \$1.00
 (E) To other (specify)-----

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

N 5064

OPA 15865