

Trade Name: Color in Oil - Lamp Black
 Category: Color in Oil
 Color: Lamp Black
 Quality: First

	<u>Lb.</u>	<u>Yield in Gallons</u>	<u>Unit Cost</u>	<u>Total Cost</u>
Pigment: 23.1%				
Bluestone Lamp Black #12 26		1.75	.15	3.90
Kosmos 3 x B Carbon Black 9		.61	.08 $\frac{1}{2}$	.77
Vehicle: 76.9%				
Raw Linseed Oil	116.5	15.00	.78	11.70
				16.37
Calculated Yield		17.36		
Manufacturing Loss		1.36		
Actual Yield		16.00		

Cost Analysis

Material cost per gallon (total cost divided by actual yield)-----	1.02
Direct labor cost per gallon-----	.0425
Factory overhead per gallon-----	.1912
Bulk cost per gallon-----	1.2537
Complete package cost per gallon (container plus filling expense)----	.13
Factory cost in package per gallon-----	1.3837

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)----- \$2.25
- (E) To other (specify)-----

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