

Trade Name: Ray-On Flat Wall Paint
 Category: Flat Paint
 Color: White
 Quality: Second

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 63.9%				
Titanox C, 12	440	15.72	.055	24.20
Surfax	350	16.40	.0165	5.24
Aluminum Stearate	10	.50	.36	2.60
Calcium Linoleate	2		.095	.19
Ultramarine Blue	2 oz.		.21	.03
Vehicle: 36.1%				
Blown Soya Bean Oil	28	3 1/2	1.14	3.99
Long Oil Mixing Varnish	30	4	.74 1/2	2.98
Eosene #5	14.2	2 1/4	.07 1/2	.16
Flat Wall Liquid	76.0	10 1/2	.50	5.25
Ester Mixing Varnish	15.0	2	.87 1/2	1.75
Spec. White Enamel			.87	3.64
Varnish	31.5	4 3/16		
Oleum Spirits	169.0	26	.08 1/2	2.21
Cobalt Drier	12.0	1 1/2	2.65	3.98
Eosene #5	61.0	10	.07 1/2	.73
Special Oil	30.6	2 3/4	.94 1/2	2.60
Solution	1.5	20/128		
				60.25
Calculated Yield		99.50		
Manufacturing Loss		1.50		
Actual Yield		98		

COST ANALYSIS

Material cost per gallon (total cost divided by actual yield)-----	.615
Direct labor cost per gallon -----	.0225
Factory overhead per gallon-----	.1012
Bulk cost per gallon-----	.739
Complete package cost per gallon-----	.13
Factory cost in package per gallon-----	.869

PRICES

Show the highest net unit price which was charged or which would have been charge 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)-----	\$1.15
(E) To other (Specify)-----	

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