

6/23/4

Trade Name: Ce-Lite Flat Wall Paint
 Category: Flat Paint
 Color: White
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 59.8%				
Titanox L.O.	700	25.90	.2478	.055
Celite #110	70	3.18	.0304	.0287
Aluminum Stearate	4	.25	.0024	.26
Vehicle: 40.8%				
Special White Enamel				
Varnish	75	10	.0957	.80½
White H. B. Linseed Oil	29.5	3 3/4	.0359	.91
Flat Wall Liquid	144.0	20	.1914	.50
Oleum Spirits	163.0	25	.2392	.08½
Oleum Spirits	45.5	7	.0670	.08½
Bodied Linseed Oil	24.0	3	.0287	.95
Special Oil	24.0	3	.0287	.94½
Pine Oil	15.0	2	.0191	.92
16% Lead	5.0	.63 5/8	.0060	.84½
Cobalt Drier 6%	3.0	.38 3/8	.0036	2.65
Solution	2.0	.25 2/8	.0027	
606Y Liquid	2.0	.25 2/8	.0027	1.08
				75.06
Calculated Yield		104.5		
Manufacturing Loss		2.5		
Actual Yield		102.0		

COST ANALYSIS

Material cost per gallon (Total cost divided by actual yield)-----	.736
Direct labor cost per gallon-----	.225
Factory overhead per gallon-----	.1012
Bulk cost per gallon-----	.8597
Complete package cost per gallon (container plus filling expense)----	.13
Factory cost in package per gallon -----	.99

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-- \$1.40
- (D) To an independent retailer(dealer)-----
- (E) To other (specify)-----

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