

Trade Name: Elliott's Best Floor Enamel
 Category: Floor Enamel
 Color: Gray
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 34.5%				
Lithopone S-A	325	9.15	.0425	13.81
Asbestine	60	3.96	.013	.78
Vehicle: 65.50%				
Mar Proof Floor Varnish 041	130	21 1/2	.73 1/2	15.80
Four Hour Varnish 043	550	74 1/2	.75 1/2	56.25
Turpentine	8.53	21.18	.73	15.46
Lamp Black in Oil 319	16	1	.13	2.08
Chrome Yellow Medium in Oil 318	3/2		.16 1/2	.25
				104.24
Calculated Yield		111.25		
Manufacturing Loss -		3.25		
Actual Yield		108		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)----- .983
 Direct Labor cost per gallon----- .225
 Factory overhead per gallon----- .1012
 Bulk cost per gallon----- 1.1067
 Complete package cost per gallon (container plus filling expense)----- .13

Factory cost in package per gallon--- 1.2367

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)----- \$1.80
 (E) To other (specify)-----

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