

Trade Name: Elliott's Implement & Tractor Enamel
 Category: Enamel
 Color: Red
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 19.8%				
Para Toner Deep, #563-H	12 $\frac{1}{2}$	1.00	.70	8.75
Chrome Orange Deep, #8110	12 $\frac{1}{2}$	.50	.21	2.63
Red Oxide #505	30	.625	.056	1.68
Georgia Whiting	50	2.2%	.0103	.52
Vehicle: 80.2%				
Mer Proof Floor Varnish	42.2	5 $\frac{5}{8}$	.73 $\frac{1}{2}$	4.13
Four Hour Varnish	94.0	12 $\frac{1}{2}$	.75 $\frac{1}{2}$	9.44
Four Hour Varnish	188.0	25	.75 $\frac{1}{2}$	18.98
Cobalt Drier	9.4	1 $\frac{1}{4}$	.55 $\frac{1}{2}$	.69
Elvarco Seal	91.0	12 $\frac{1}{2}$	.52	6.50
				53.22
Calculated Yield		61.07		
Manufacturing Loss		3.57		
Actual Yield		57.50		

COST ANALYSIS

Material cost per gallon (total cost divided by actual yield)-----	.926
Direct labor cost per gallon-----	.0375
Factory overhead per gallon-----	.1680
Bulk Cost per gallon-----	1.1523
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon-----	1.26

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)----- \$1.95
- (E) To other (specify)-----

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