

Trade Name: Utility Barn & Building Paint  
 Category: Barn and Roof Paint  
 Color: Red  
 Quality: Second

|                               | Lb.   | Yield in Gallons | Unit Cost | Total Cost |
|-------------------------------|-------|------------------|-----------|------------|
| Pigment: 32%                  |       |                  |           |            |
| Winthrod Red, X-1066          | 2 1/2 | .10              | .62       | 1.55       |
| 130L Red Oxide                | 145   | 3.63             | .0335     | 5.15       |
| Asbestine                     | 94    | 3.96             | .013      | 1.22       |
| Surfex                        | 94    | 4.28             | .0165     | 1.55       |
| Vehicle: 68%                  |       |                  |           |            |
| Dark Heavy Bodied Linseed Oil | 73    | 9 3/8            | .82       | 7.69       |
| Raw Linseed Oil               | 113   | 14 9/16          | .78       | 11.36      |
| Painters Japan Drier 017      | 41    | 5 1/2            | .28 1/2   | 1.57       |
| #9 Gloss Oil 09               | 63    | 7 3/4            | .25 1/2   | 1.98       |
| Special Color Base Stock 0169 | 206   | 26 7/16          | .29 1/2   | 7.80       |
| Solution                      | 73    | 9 3/8            |           |            |
| Special Color Base Stock 4913 | 130   | 17 1/4           | .29 1/2   | 5.09       |
| Cobalt Drier 6%               | 4     | 1/2              | 2.65      | 1.33       |
|                               |       |                  |           | 46.29      |
| Calculated Yield              |       | 102.87           |           |            |
| Manufacturing Loss            |       | 2.87             |           |            |
| Actual Yield                  |       | 100              |           |            |

#### Cost Analysis:

|                                                                        |       |
|------------------------------------------------------------------------|-------|
| Material Cost per gallon (Total cost divided by actual yield)-----     | .463  |
| Direct Labor cost per gallon-----                                      | .0225 |
| Factory overhead per gallon-----                                       | .1012 |
| Bulk Cost per gallon-----                                              | .587  |
| Complete package cost per gallon (container plus filling expense)----- | .13   |
| Factory cost in package per gallon---                                  | .717  |

#### 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)-----                      | \$0.95 |
| (E) To other (specify)-----                                       |        |

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