

Trade Name: Elliott's Traffic Paint
 Category: Exterior Traffic Paint
 Color: White
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 53.9%				
Lithopone 5-A	420	11.80	.0425	17.65
Asbestine	105	4.42	.013	1.37
Aluminum Stearate	6	.27	.26	1.56
Atomite	94 $\frac{1}{2}$	4.30	.016	1.51
Ultramarine Blue LL.	1 $\frac{1}{2}$ oz.		.24	.02
Vehicle: 47.1%				
Grinders Linseed Oil	11.75	1 $\frac{1}{2}$	.87	1.31
Elvarco Seal #038E	308.00	28 $\frac{1}{2}$	.52	14.82
Gloss Oil S1818	43.50	5 $\frac{1}{2}$	.27	1.42
Cobalt Drier C25	12.00	1 $\frac{1}{2}$	.55 $\frac{1}{2}$	.83
Elvarco Seal #038E	175.00	34	.52	12.48
Oleum Spirits	103.00	15 3/4	.08 $\frac{1}{2}$	1.34
Solution	6.00	3/4		
				54.51
Calculated Yield		98		
Manufacturing Loss		3.50		
Actual Yield		94.50		

COST ANALYSIS

Material cost per gallon (Total cost divided by actual yield)-----	.576
Direct labor cost per gallon-----	.0375
Factory overhead per gallon-----	.1638
Bulk cost per gallon-----	.782
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon-----	.91

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) -----\$1.35
 (E) To other (specify)

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