

Trade Name: Elvar House Paint
 Category: Exterior House Paint
 Color: White
 Quality: Second

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 59.5%				
Lithopone H.O.	400	11.28	.1081	.0425
Silica	250	10.87	.1048	.015
Asbestine	100	4.21	.0405	.013
Leaded Zinc 35%	71	1.45	.0139	.07
Sublimed White Lead	29	5.37	.0515	.0775
Ultramarine Blue LL	2 oz.			.24
			.1735	.03
			.3190	
Vehicle: 40.5%				
Grinders Linseed Oil	197	25.00	.2396	.87
White Heavy Bodied Linseed Oil	60	7 1/2	.0719	.91
White Batavia Varnish	113	15.00	.1435	.71
Raw Linseed Oil	28	3 1/2	.0335	.78
Eosene No. 5	34	5.00	.0479	.07
Special Oil	20	2 1/2	.0470	.94
White Batavia Varnish	15	2.00	.0448	.71
Cleum Spirits	42	6 1/2	.0623	.08
16% Lead	9	1.00	.0096	.84
Cobalt Drier 6%	4	1/2	.0046	2.65
Ester Mixing Varnish	38	5.00	.0479	.87
Solution	2	1/4	.0024	.02
Bodied Linseed Oil	20	2 1/2	.0240	.95
				.0240
Calculated Yield		104.35		94.98
Manufacturing Loss		.35		
Actual Yield		104		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	.817
Direct Labor cost per gallon-----	.0000
Factory overhead per gallon-----	.1010
Bulk Cost per gallon-----	.941
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon---	1.07

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)----- \$1.00
 (E) To other (specify)-----

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

N 4544