

Trade Name: Vitrex Four Hour Enamel
 Category: Enamel
 Color: White
 Quality: Second

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 40.2%				
Titanox C., LO	310	11.95	.05 $\frac{1}{2}$	17.05
Zopaque	90	2.75	.16 $\frac{1}{2}$	14.85
Aluminum Stearate (Fog Dust)	2 1/2	.10	.26	.65
Ultramarine Blue LL	1 oz.		.24	.01
Vehicle:				
Four Hour Varnish	222	30	.76	22.80
Four Hour Varnish	296	40	.76	30.40
White Batevia Varnish	83	11	.71 $\frac{1}{2}$	7.87
				93.63
Calculated Yield		94.90		
Manufacturing Loss		2.90		
Actual Yield		92		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	1.02
Direct Labor cost per gallon-----	.0375
Factory overhead per gallon-----	.1698
Bulk Cost per gallon-----	1.3263
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon---	1.36

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)----- \$2.00
 (E) To other (specify)-----

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

N 5052