

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	.0425	17.00
Silica	250	10.87	.015	3.75
Asbestine	100	4.21	.013	1.30
Leaded Zinc 35%	71	1.45	.07	4.97
Sublimed White Lead	29	5.37	.0775	2.25
Ultramarine Blue LL	2 oz.		.24	.03
			<u>.1735</u>	
Vehicle: 40.5%			<u>.3190</u>	
Grinders Linseed Oil	197	25.00	.87	21.75
White Heavy Bodied Linseed Oil	60	7 1/2	.91	6.33
White Batavia Varnish	113	15.00	.71	10.73
Raw Linseed Oil	28	3 1/2	.78	2.73
Eosene No. 5	34	5.00	.07	1.36
Special Oil	20	2 1/2	.94	2.36
White Batavia Varnish	15	2.00	.71	1.43
Oleum Spirits	42	6 1/2	.08	.55
16% Lead	9	1.00	.84	.85
Cobalt Drier 6%	4	1/2	2.65	1.33
Ester Mixing Varnish	38	5.00	.87	4.36
Solution	2	1/4	.0024	
Bodied Linseed Oil	20	2 1/2	.95	2.36
				<u>84.98</u>
Calculated Yield		104.35		
Manufacturing Loss		.35		
Actual Yield		104		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	.817
Direct Labor cost per gallon-----	.0205
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)----- \$1.50
 (E) To other (specify)-----

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

N 4544