

Trade Name: Eltone Semi-Gloss Finish
Category: Interior Wall Finish
Color: White
Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 61.5%				
Titanox L. O.	588	21	.055	32.34
Lithopone 5-A	215	6.05	.0425	9.14
Surfax	86 1/2	3.93	.0165	1.43
Ultramarine Blue LL	2 1/2 oz.		.24	.04
Vehicle: 38.5%				
Special Mixing Varnish	174	23 1/2	.43 1/2	10.22
Ester Gum	52.5	7 1/4	.64 1/2	4.68
Aroplaz 1140	41	5 1/8	.17 1/2	7.18
Viskoplus	26.7	3 3/8	1.02	3.44
Qicum Spirits	110	17 1/8	.08 1/2	1.46
Eosene No. 5	11.2	1 3/4	.07 1/4	.13
Special Oil	44.2	5 3/4	.94 1/2	5.43
Bodied Linseed Oil	79	10	.95	9.50
16% Lead	6	80/128	.84 1/2	.53
Cobalt Drier 6%	3	40/128	2.65	.83
				86.31
Calculated Yield		104.80		
Manufacturing Loss		4.80		
Actual Yield		100		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	.8631
Direct Labor cost per gallon-----	.225
Factory overhead per gallon-----	.101
Bulk Cost per gallon-----	.987
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon---	1.11

PRICES

Show the highest net unit price which was charged or which would have been charged 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)----- \$1.70
(E) To other (specify)-----

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