

ATION
BOSTON

Schedule 1
Sheet 2
Item 8

Trade Name: Enamel Undercoat
Category: Undercoat
Color: White

	Lbs.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 62.6%				
Surfex	600	27.2	.018 per lb.	10.80
Titanox AA	200	6.1	.146 "	29.20
Tidolith	150	4.2	.055 "	8.25
Zinc Oxide	50	1.1	.074 "	3.70
Aluminum Stearate	2	-	.24 "	.48
Nuade	3	-	.29 "	.87
Ultramarine Blue	4	-	.211 "	.05
Vehicle 37.4%				
Treated Oil	154.2	20	.794 per gal.	15.88
Varnish	147.4	20	.706 "	14.12
Lunco Spirits	258.4	40	.107 "	4.28
Dryer	39.2	5	.583 "	2.92

Calculated Yield 1,604.2 123.6 37.55
Actual Yield 122

Cost Analysis:

Material cost per gallon - (Total cost divided by actual yield)\$.748
Direct Labor Cost per gal. (Mill Hr.)1..... .058
Factory Overhead per gallon084
Bulk Cost per gallon\$.984
One gallon package cost151
Factory cost in 1 gallon package\$ 1.025

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 \$ 1.911
- b) To an independent wholesaler 2.021
- c) By company owned or controlled outlet to retail customer 3.20
- d) To an independent retailer (dealer) 2.25
- e) To other Painters 2.471