

Trade Name: Color in Oil - Lamp Black  
Category: Color in Oil  
Color: Lamp Black  
Quality: First

|                           | Lb.   | Yield in Gallons | Unit Cost         | Total Cost |
|---------------------------|-------|------------------|-------------------|------------|
| Pigment: 23.1%            |       |                  |                   |            |
| Bluestone Lamp Black #12  | 26    | 1.75             | .15               | 3.90       |
| Kosmos 3 x B Carbon Black | 9     | .61              | .08 $\frac{1}{2}$ | .77        |
| Vehicle: 76.9%            |       |                  |                   |            |
| Raw Linseed Oil           | 116.5 | 15.00            | .78               | 11.70      |
|                           |       |                  |                   | 16.37      |
| Calculated Yield          |       | 17.36            |                   |            |
| Manufacturing Loss        |       | 1.36             |                   |            |
| Actual Yield              |       | 16.00            |                   |            |

#### Cost Analysis

|                                                                       |        |
|-----------------------------------------------------------------------|--------|
| Material cost per gallon (total cost divided by actual yield)-----    | 1.02   |
| Direct labor cost per gallon-----                                     | .0425  |
| Factory overhead per gallon-----                                      | .1912  |
| Bulk cost per gallon-----                                             | 1.2537 |
| Complete package cost per gallon (container plus filling expense)---- | .13    |
| Factory cost in package per gallon-----                               | 1.3837 |

#### 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)----- \$2.25
- (E) To other (specify)-----

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

N 5060