

Trade Name: Utility Barn & Building Paint
 Category: Barn and Roof Paint
 Color: Red
 Quality: Second

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 32%				
Winthrod Red, X-1005	2 1/2	.10	.62	1.55
130L Red Oxide	145	3.63	.0355	5.15
Asbestine	94	3.96	.013	1.22
Surfax	94	4.28	.0165	1.55
Vehicle: 68%				
Dark Heavy Bodied Linseed Oil	73	9 3/8	.62	7.69
Raw Linseed Oil	113	14 9/16	.78	11.36
Painters Japan Drier 017	41	5 1/2	.28 1/2	1.57
#9 Gloss Oil 09	63	7 3/4	.25 1/2	1.98
Special Color Base Stock 0169	206	26 7/16	.29 1/2	7.80
Solution	73	9 3/8		
Special Color Base Stock 4913	130	17 1/4	.29 1/2	5.09
Cobalt Drier 6%	4	1/2	2.65	1.33
				46.29
Calculated Yield		102.87		
Manufacturing Loss		2.87		
Actual Yield		100		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)----- .463
 Direct Labor cost per gallon----- .0225
 Factory overhead per gallon----- .1012
 Bulk Cost per gallon----- .587
 Complete package cost per gallon (container plus filling expense)----- .13
 Factory cost in package per gallon----- .717

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----- \$0.95
 (D) To an independent retailer (Dealer)-----
 (E) To other (specify)-----

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

N 5059