

Trade Name: #28 Enamel Undercoat White
 Category: Undercoat
 Color: White
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 61.4%				
Titanox R.C.H.T.	540	30	.055	29.70
Surfex	225	10.22	.0165	3.71
Celite #110	45	2.05	.0235	1.15
Vehicle: 38.6%				
Flat Wall Liquid	230	31 $\frac{1}{2}$	.50	15.75
Syntex #1840 (Varnish)	100	13 $\frac{1}{2}$	.99	13.37
Syntex #1815 "	33.4	4 $\frac{1}{2}$	1.03	4.64
Alkali Refined Linseed Oil	14.3	1 $\frac{15}{16}$	.97	1.58
White Heavy Bodied Lin. Oil	21.8	2 $\frac{5}{4}$	.91	2.50
Eosene #5	107.0	16 $\frac{1}{2}$	.0775	1.20
Cobalt Drier 6%	2.0	7/16	2.65	1.16
16% Lead	4.0	7/16	.84 $\frac{1}{2}$	.37
Pine Oil	3.5	7/16	.92	.30
				75.53
Calculated Yield		104.14		
Manufacturing Loss -		4.14		
Actual Yield		100		

Cost Analysis:

Material Cost per gallon or pound (Total cost divided by actual yield)-----	.755
Direct Labor cost per gallon-----	.0235
Factory overhead per gallon-----	.1017
Bulk cost per gallon-----	.8792
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon---	1.01

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)-----	\$1.70
(E) To other (specify)-----	

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

N 5054

OPA 15855