We use two sample size calculation methods, as follows.

Methods 1 and 2 were calculated by gpower sample size calculation software
The sample size was expanded according to the 20% loss of follow-up rate.

Method 1

t tests - Means: Difference between two independent means (two groups)

Analysis:	A priori: Compute required sample size		
Input:	Tail(s)	=	Two
	Effect size d	=	1.5339300
	α err prob	=	0.05
	Power (1-β err prob)	=	0.9
	Allocation ratio N2/N1	=	2
Output:	Noncentrality parameter δ	=	3.5424596
	Critical t	=	2.0738731
	Df	=	22
	Sample size group 1	=	8
	Sample size group 2	=	16
	Total sample size	=	24

Actual power = 0.9227879

Final smaple size = 24*120% = 28.8≈29

Method 2

F tests - Linear multiple regression: Fixed model, R^2 deviation from zero

Analysis:	A priori: Compute required sample size		
Input:	Effect size f^2	=	0.48
	α err prob	=	0.05
	Power (1-β err prob)	=	0.9
	Number of predictors	=	3
Output:	Noncentrality parameter λ	=	16.3200000
	Critical F	=	2.9222772
	Numerator df	=	3
	Denominator df	=	30
	Total sample size	=	34
	Actual power	=	0.9029060

Final smaple size = 34 * 120% = 40.8≈41