

Trade Name: Elliott's Spar Varnish
Category: Varnish
Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
278 Lacto Gum	50	5.44	.47	23.50
Ester Gum	50	5.44	.08 $\frac{1}{2}$	4.25
Oiticica Oil	163	22.00	2.03	44.66
Tung Oil	62.6	8.00	2.95	23.68
Oleum	325.0	50.00	.03 $\frac{1}{2}$	4.25
Dipentene	35.0	5.00	.58	2.90
6% Cobalt Drier	2.9	.39	2.65	1.03
6% Manganese Drier	.5	.07	1.56	.11
6% Zinc Drier	.5	.07	1.35	.09
				104.47

Calculated Yield 96.41
Manufacturing Loss 3.41
Actual Yield 93.00

COST ANALYSIS

Material cost per gallon (total cost divided by actual yield)----- 1.12
Direct labor cost per gallon----- .0327
Factory overhead per gallon----- .1469
Bulk cost per gallon----- 1.2996
Complete package cost per gallon (container plus filling expense)---- .16
Factory cost in package per gallon----- 1.4596

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)----- 2.30
(E) To other (specify)-----

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