

Trade Name: Utility Varnish
 Category: Varnish
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
428 Miller Gum	100.0	10.88	.16 $\frac{1}{2}$	16.50
W. E. Lime	3.0		.01	.03
Falk Z 3 Castor Oil	197.0	25.00	1.46	36.50
Olsum	364.0	56.00	.08 $\frac{1}{2}$	4.76
16% Lead	2.5	.31	.84 $\frac{1}{2}$	.26
6% Cobalt	2.4	.31	2.65	.82
6% Manganese	1.2	.16	1.55	.25
				59.12
Calculated Yield		92.66		
Manufacturing Loss		2.66		
Actual Yield		90.00		

COST ANALYSIS

Material cost per gallon (total cost divided by actual yield)-----	.656
Direct labor cost per gallon-----	.0137
Factory overhead per gallon-----	.0840
Bulk cost per gallon-----	.759
Complete package cost per gallon (container plus filling expense)----	.16
Factory cost in package per gallon-----	.959

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)----- 1.15
 (E) To other (specify)-----

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