

Trade Name: Elliott's Shingle Stain
Category: Shingle Stain
Color: Green #26
Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 8.15%				
Chrome Green Light in Oil #316	20	1.33	.22 $\frac{1}{2}$	4.50
Vehicle: 91.85%				
Asphalt Oil	10	1 $\frac{1}{4}$	.16 $\frac{1}{2}$	.21
Shingle Stain Oil	80	9 $\frac{3}{8}$	.29	2.72
Eocene #5	50	8	.07 $\frac{1}{4}$	.58
				8.01
Calculated Yield		20		
Manufacturing Loss		-		
Actual Yield		20		

COST ANALYSIS

Material cost per gallon (Total cost divided by actual yield) -----	.40
Direct labor cost per gallon -----	.0066
Factory overhead per gallon -----	.0297
Bulk cost per gallon -----	.4363
Complete package cost per gallon (container plus filling expense) ---	13
Factory cost in package per gallon-----	.5663

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) --- \$1.00
- (E) To other (specify)-----

Our business is principally through the independent retail dealer and therefore we are showing his price only.