

Trade Name: Tri-Spar Varnish Stain
 Category: Varnish Stain
 Color: Light Oak
 Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Oil Brown, #2083	5 oz.		.68	.21
Oil Yellow #2	3# 2 oz.		.68	2.75
Asphalt	3.90	50/128	.16 $\frac{1}{2}$	.06
Four Hour Varnish	845.00	112 1/2	.75 $\frac{1}{2}$	84.94
Calculated Yield		114.00		87.96
Manufacturing Loss		7.00		
Actual Yield		107.00		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)-----	.822
Direct labor cost per gallon-----	.225
Factory overhead per gallon-----	.1612
Bulk cost per gallon-----	.9457
Complete package cost per gallon (container plus filling expense)----	.13
Factory cost in package per gallon-----	1.08

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)----- \$1.85
- (E) To other (specify)-----

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