

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. |                  | .88               | 2.75       |
| Asphalt            | 5.90     | 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-----                                     | .235  |
| Factory overhead per gallon-----                                      | .1012 |
| Bulk cost per gallon-----                                             | .9457 |
| Complete package cost per gallon (container plus filling expense)---- | .15   |
| 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)

N 5056

OPA 15857