

TRADE NAME: Cottage Oil Stain
 CATEGORY: Oil Stain
 COLOR: Light Oak
 NUMBER: 350
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Raw Sienna	20	.764	.09	1.80
Asbestine	10	.421	.01 $\frac{1}{2}$	.13
	<u>30</u>			

VEHICLE:

Linseed Oil	19	2.50	.13	2.47
Mixing Varnish	8	1.00	.09	.72
Drier	14	2.00	.08	1.12
Mineral Spirits	111	17.00	.01 $\frac{1}{2}$	1.67
	<u>152</u>			

CALCULATED YIELD	182	23.68		7.91
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		.59		
ACTUAL YIELD		23 gallons		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.35
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.47
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.50

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	1.37
(b) To an independent wholesaler	2.50
(c) By company owned or controlled outlet to retail customer	1.49
(d) To an independent retailer (dealer)	
(e) To other (specify)	