

Trade Name: Ray-On Quick Drying Varnish
 Category: Interior Varnish
 Color: Clear
 Quality: Second

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Resin No. 140	100		.15 $\frac{1}{2}$	15.50
Lime, Varnish Makers	2		.01	.02
Admoleus		24	.85	20.40
Oleum Spirits		50	.08 $\frac{1}{2}$	4.25
Cobalt Drier 6%		118 oz.	2.65	2.44
Manganese Drier 6%		31 oz.	1.56	.39
16% Lead		85 oz.	.84 $\frac{1}{2}$	.56
Zinc Drier 6%		10 oz.	1.35	.11
Gloss Oil		9	.27	2.43
				46.09
Calculated Yield		95.77		
Manufacturing Loss		5.77		
Actual Yield		90		

Cost Analysis:

Material Cost per gallon (Total cost divided by actual yield)-----	.512
Direct Labor cost per gallon-----	.0157
Factory overhead per gallon-----	.0840
Bulk cost per gallon-----	.6147
Complete package cost per gallon(container plus filling expense)-----	.16
Factory cost in package per gallon---	.76

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 that price only)