Trade Name: Elliott's Paste Wood Filler
Category: Wood Filler
Color: Natural
Quality: First

	Lb.	Yield in Gallons	Unit Cost	Total Cost
Pigment: 73.2%				
Asbestine	156.0	6.65	.013	2.05
Silica	30.0	1.57	.015	.45
Vehicle: 26.8%				
Raw Linseed Oil	27.2	3⅛	.78	2.73
Boiled Linseed Oil	15.8	2	.81	1.62
Mar Proof Floor Varnish #041	15.0	2	.73½	1.47
Filler Japan #0495	11.3	1½	.35	.53
				8.85
Calculated Yield		17.02		
Manufacturing Loss		1.02		
Actual Yield		16.00		

COST ANALYSIS

Material cost per gallon (Total cost divided by actual yield)	.553
Direct labor cost per gallon	.0425
Factory overhead per gallon	.1312
Bulk cost per gallon	.737
Complete package cost per gallon (container plus filling expense)	.13
Factory cost in package per gallon	.317

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) ---------- $1.45
(E) to other (specify)

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

N 5066