

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	6.05	.013	2.05
Silica	30.0	1.37	.015	.45
Vehicle: 26.8%				
Raw Linseed Oil	27.2	3 $\frac{1}{2}$	.78	2.73
Boiled Linseed Oil	15.8	2	.31	1.62
Mar Proof Floor Varnish			.73 $\frac{1}{2}$	1.47
#041	15.0	2		
Filler Japan #0495	11.3	1 $\frac{1}{2}$	.35	.53
				3.83
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-----	.787
Complete package cost per gallon (container plus filling expense)-----	.13
Factory cost in package per gallon-----	.917

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