

Trade Name: Elliott's Penetrating Oil Stain
 Category: Oil Stain
 Color: Light Oak
 Quality: First

	Lb.	Yield in gallons	Unit Cost	Total Cost
Oil Yellow #3932	2 15/16		.73	2.05
Oil Walnut #4855	8 1/2 oz.		.75	.40
Oil Red #3951	3/4 oz.		.93	.70
Benzol	64	10 1/2	.21	2.21
V. M. & P. Naphtha	192	31 1/2	.023	2.29
				8.35
Calculated Yield		42.0		
Manufacturing Loss		1.5		
Actual Yield		40.5		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)----- \$2.26
 Direct labor cost per gallon----- .0225
 Factory overhead per gallon----- .1012
 Bulk cost per gallon----- .3297
 Complete package cost per gallon (container plus filling expense)----- .15
 Factory cost in package per gallon----- .46

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)----- \$1.10
 (E) To other (specify)-----

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

N 5057