

April 22, 1932.

## THE BRITISH AMERICAN OIL COMPANY, LIMITED

## SUMMARY OF REFINERY COSTS YEAR 1931

	Gasoline	Refined Oil	Fuel Oil	Coke	Total all products
Quantity produced and sold from crude run (gallons).....	44,868,536	2,055,649	14,395,287	4,375,430	65,694,902
Average unit value f.o.b. plant (cents)	11.92	13.02	5.13	1.85	9.80
Total value.....	5,348,329.49	267,645.50	738,478.22	80,945.46	6,438,100.40
Joint Costs Allocated to the Several Products—					
Crude oil and material consumed.	2,894,164.40	112,967.91	311,747.96	34,216.24	3,353,096.51
Manufacturing expense.....	981,787.92	44,943.74	124,027.44	13,612.76	1,164,371.86
Total allocated costs.....	3,875,952.32	157,911.65	435,775.40	47,829.00	4,517,468.37
Percent of total allocated costs.....	85.80	3.49	9.65	1.06	100.00

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## SUMMARY OF REFINERY COSTS YEAR 1931

	Gasoline	Refined Oil	Fuel Oil	Coke	Total all products
Average Allocated Costs—					
Crude oil (cents per gallon).....	6.45	5.50	2.17	0.78	5.10
Conversion (cents per gallon).....	2.19	2.18	0.85	0.31	1.77
Total (cents per gallon).....	8.64	7.68	3.02	1.09	6.87
Average freight to destination (cents per gallon).....	1.83	1.79	0.09	0.01	1.33
Sales Tax.....	0.32	0.28	.....	0.07	0.23
Average cost including transportation (cents per gallon) and Sales Tax.....	10.79	9.75	3.11	1.17	8.43