LINCOLN, NEBR., May 3, 1940

Ferguson-Sherman Corporation,

Dearborn, Michigan.

Attention: Mr. C. C. Wright, Service Manager

IN ACCOUNT WITH

DEPARTMENT OF AGRICULTURAL ENGINEERING

THE UNIVERSITY OF NEBRASKA

Fuel and oil used to test your Ford 9N tractor -

Gasoline ----------	$15.40	
Oil ----------	2.12	$17.52