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Upon buyers located at some places the seller (unless located at a basing point) imposes a delivery charge greater than the actual cost of transportation. In such cases it is obvious that he obtains a margin over transportation cost which increases his price realization. To buyers located at other places the seller (unless located at a basing point) makes a charge for delivery that is less than the actual cost of transportation which he defrays. In such cases he incurs a deficit in the transportation charge which reduces his price realization. In effect buyers who are charged more than the actual delivery cost are believe to pay the freight of buyers who are charged less

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