

TRADE NAME: Cooledge HyGrade
CATEGORY: Steel Sash Putty
COLOR: Natural
NUMBER: 49
QUALITY: First

PIGMENT:	87%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Calcium Carbonate		700		.008	5.60

VEHICLE: 13%

Linseed Oil	78	10.00	.13	10.14
Varnish	10	1.37	.08	.80
Thinner	11	.75	.01 $\frac{1}{2}$	.17
Drier	5	.75	.08	.40
	104			17.11

CALCULATED YIELD	804	17.11
MANUFACTURING LOSS 2 $\frac{1}{2}$ %	20	
ACTUAL YIELD	798	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.022
DIRECT LABOR COST PER GALLON, OR POUND	.005
FACTORY OVERHEAD PER GALLON, OR POUND	.0025
BULK COST PER GALLON, OR POUND	.0295
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.0054
	.0349 (100-Lbs)
FACTORY COST IN PACKAGE PER ONE HUNDRED POUND in 100# drums -/	

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	.037
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	.10
(d) To an independent retailer (dealer)	.037
(e) To other (specify)	