

TRADE NAME: COOLEIDGE HY GRADE
 CATEGORY: ROOF & BARN PAINT
 COLOR: METALLIC RED
 NUMBER: 211
 QUALITY: First

PIGMENT:	49%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Iron Oxide		250	7.50	.01 $\frac{1}{2}$	3.75
Magnesium Silicate		75	3.16	.01 $\frac{1}{2}$	.94
		<u>325</u>			

VEHICLE: 51%

Linseed Oil	136	17.50	13.00	17.68
Fish Oil	116	15.00	8.6 $\frac{1}{2}$	9.98
Mineral Spirits	65	10.00	1 $\frac{1}{2}$	.98
Drier	18	2.50	8 $\frac{1}{2}$	1.44
	<u>335</u>			

CALCULATED YIELD	660	55.66	34.77
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.39	
ACTUAL YIELD		54 gallons	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.65
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.72
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.90

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	1.34
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	1.80
(d) To an independent retailer (dealer)	1.45
(e) To other (specify)	