

TRADE NAME: COOLEDGE HYGRADE  
CATEGORY: Zone or Traffic Paint  
COLOR: White  
NUMBER: 5184  
QUALITY: First

| PIGMENT:         | 55% | LB. | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|------------------|-----|-----|------------------|-----------|------------|
| Lithophone       |     | 400 | 11.16            | 4 1/2¢    | 18.00      |
| Ultramarine Blue |     | 1/4 |                  | 32¢       | .08        |

| VEHICLE:              | 45% |     |       |       |       |
|-----------------------|-----|-----|-------|-------|-------|
| Street Marking Liquid |     | 300 | 40.00 | 7¢    | 21.00 |
| V-M-P Naphtha         |     | 31  | 5.00  | 1-3/4 | .55   |
|                       |     | 331 |       |       |       |

|                           |     |       |       |
|---------------------------|-----|-------|-------|
| CALCULATED YIELD          | 731 | 56.16 | 39.63 |
| MANUFACTURING LOSS 2 1/2% |     | 1.40  |       |
| ACTUAL YIELD              |     | 54.00 |       |

# COST ANALYSIS:

|                                                                             |     |
|-----------------------------------------------------------------------------|-----|
| MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)      | .74 |
| DIRECT LABOR COST PER GALLON, OR POUND                                      | .04 |
| FACTORY OVERHEAD PER GALLON, OR POUND                                       | .08 |
| BULK COST PER GALLON, OR POUND                                              | .86 |
| COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE) | .13 |
| FACTORY COST IN PACKAGE PER GALLON, OR POUND                                | .99 |

# 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                  | 1.24 |
| (b) To an independent wholesaler                             |      |
| (c) By company owned or controlled outlet to retail customer | 1.80 |
| (d) To an independent retailer (dealer)                      | 1.34 |
| (e) To other (specify)                                       |      |