

TRADE NAME: Coolidge HyGrade
CATEGORY: Paste Oil Colors
COLOR: Lamp Black
NUMBER: 240
QUALITY:

PIGMENT: 25%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lamp Black	30	2.03	.12 $\frac{1}{2}$	3.75

VEHICLE: 75%

Fish Oil	4	.50	.126	.50
Linseed Oil	85	11.00	.13	11.05
	89			

CALCULATED YIELD	119	13.53		15.30
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		.32		
ACTUAL YIELD		13.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.18
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	1.30
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.43

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	1.78
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.40
(d) To an independent retailer (dealer)	1.94
(e) To other (specify)	