

TRADE NAME: Cooledge HyGrade
 CATEGORY: Interior Trim Enamel
 COLOR: White
 NUMBER: 290
 QUALITY: First

PIGMENT:	38%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Calcium Pigment		200	7.66	5½	11.00
VEHICLE: 62%					
Long Oil Enamel Varnish		225	30.00	11¢	24.75
Thinner		19	3.00	1-3/4¢	.34
Enamel Varnish S.O.		75	10.00	10¢	7.50
Drier (330)		11	1.50	8¢	.88
CALCULATED YIELD		530	52.16		44.47
MANUFACTURING LOSS 4%			2.08		
ACTUAL YIELD			50.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD).....	.89
DIRECT LABOR COST PER GALLON, OR POUND.....	.04
FACTORY OVERHEAD PER GALLON, OR POUND.....	.08
BULK COST PER GALLON, OR POUND.....	1.01
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE).....	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND.....	1.14

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	2.55
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer.....	4.25
(d) To an independent retailer (dealer).....	2.77
(e) To other (specify)	

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