

TRADE NAME: Cooledge HyGrade  
 CATEGORY: Floor Varnish  
 COLOR: Clear  
 NUMBER: 0535  
 QUALITY: First

|                | LB.        | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|----------------|------------|------------------|-----------|------------|
| PIGMENT- Gum   |            |                  |           |            |
| 1112 Beckacite | 225        | 22.50            | .179      | \$40.28    |
| Ester Gum      | 32         | 3.20             | .106      | 3.39       |
|                | <u>257</u> |                  |           |            |

| VEHICLE:             | LB.         | YIELD IN GALLONS | UNIT COST         | TOTAL COST |
|----------------------|-------------|------------------|-------------------|------------|
| W.G.Smith Celesterol | 440         | 55.00            | .20               | 88.00      |
| Mineral Spirits      | 618         | 95.00            | .01 $\frac{1}{2}$ | 9.27       |
| Linseed Oil          | 50          | 6.50             | .15 $\frac{3}{4}$ | 7.63       |
| Drier                | 81          | 11.50            | .08               | 6.48       |
|                      | <u>1189</u> |                  |                   |            |

|                       |      |        |        |
|-----------------------|------|--------|--------|
| CALCULATED YIELD      | 1446 | 193.70 | 155.05 |
| MANUFACTURING LOSS 4% |      | 7.74   |        |
| ACTUAL YIELD          |      | 186    |        |

## COST ANALYSIS:

|                                                                             |      |
|-----------------------------------------------------------------------------|------|
| MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)      | .84  |
| DIRECT LABOR COST PER GALLON, OR POUND                                      | .10  |
| FACTORY OVERHEAD PER GALLON, OR POUND                                       | .15  |
| BULK COST PER GALLON, OR POUND                                              | 1.09 |
| COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE) | .13  |
| FACTORY COST IN PACKAGE PER GALLON, OR POUND                                | 1.22 |

## 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                  | 2.39 |
| (b) To an independent wholesaler                             |      |
| (c) By company owned or controlled outlet to retail customer | 3.75 |
| (d) To an independent retailer (dealer)                      | 2.60 |
| (e) To other (specify)                                       |      |