

TRADE NAME: COOLEDGE HYGRADE  
 CATEGORY: Exterior House Paint  
 COLOR: White  
 NUMBER: 100  
 QUALITY: First

| PIGMENT:               | LB.        | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|------------------------|------------|------------------|-----------|------------|
| Basic Carbonate        | 168        | 3.00             | .081      | \$14.28    |
| 50/50 Leaded Zinc Ox.  | 280        | 5.60             | .07       | 19.60      |
| Titanium Pigment Mang. | 112        | 4.34             | .0575     | 9.66       |
|                        | <u>616</u> |                  |           |            |

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| VEHICLE: 34% | LB.        | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|--------------|------------|------------------|-----------|------------|
| Linseed Oil  | 280        | 36.00            | .13       | 36.40      |
| Drier        | 11         | 1.50             | .08       | .88        |
| Turpentine   | 21         | 3.00             | .10       | 2.10       |
|              | <u>312</u> |                  |           |            |

|                           |     |       |       |
|---------------------------|-----|-------|-------|
| CALCULATED YIELD          | 928 | 53.34 | 82.92 |
| MANUFACTURING LOSS 2 1/2% |     | 1.34  |       |
| ACTUAL YIELD              |     | 52.00 |       |

**COST ANALYSIS:**

|                                                                             |               |
|-----------------------------------------------------------------------------|---------------|
| MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)      | 1.59          |
| DIRECT LABOR COST PER GALLON, OR POUND                                      | .04           |
| FACTORY OVERHEAD PER GALLON, OR POUND                                       | .08           |
| BULK COST PER GALLON, OR POUND                                              | 1.71          |
| COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE) | .13           |
| FACTORY COST IN PACKAGE PER GALLON, OR POUND                                | 1.84 per gal. |

#### 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                  | 2.33 |
| (b) To an independent wholesaler                             |      |
| (c) By company owned or controlled outlet to retail customer | 3.15 |
| (d) To an independent retailer (dealer)                      | 2.53 |
| (e) To other (specify)                                       |      |

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