

TRADE NAME: Cooledge HyGrade
 CATEGORY: Interior Flat Wall Paint
 COLOR: White
 NUMBER: 2
 QUALITY: First

	LB.	YIELD IN GALLONS		UNIT COST	TOTAL COST
Pigment: 61%					
Titanium Pigment Calcium	200	7.74	.1460	.05-1/2	11.00
Titanium Dioxide	100	3.08	.0581	.15	15.00
Asbestine	100	4.21	.0794	.01 1/2	1.25
	400				

VEHICLE: 39%					
Flat Wall Liquid	158	21.00	.3760	.10 1/2	15.80
Mineral Spirits	98	15.00	.2829	.01 1/2	1.43
Drier	14	2.00	.0377	.08	1.12
	260	38.00			

CALCULATED YIELD	660	53.03	45.60
MANUFACTURING LOSS 2 1/2%		1.32	
ACTUAL YIELD		51 1/2	

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	1.65
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.30
(d) To an independent retailer (dealer)	1.79
(e) To other (specify)	

N 4527