

TRADE NAME: COOLEIDGE HYGRADE
 CATEGORY: UTILITY VARNISH
 COLOR: CLEAR
 NUMBER: 0521
 QUALITY: FIRST

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
W.G. Rosin	300	30	.04½	13.50
Lime	35		.01	.35
	<u>335</u>			

VEHICLE:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Linseed Oil	93	12	.153	14.23
W.G. Smith Celesterol	264	33	.20	52.80
Thinner	715	110	.01½	10.73
Drier	56	8	.08	4.48

CALCULATED YIELD	1128	193.00	96.09
MANUFACTURING LOSS 4%		7.72	
ACTUAL YIELD		185.00 gals.	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD).....	.52
DIRECT LABOR COST PER GALLON, OR POUND.....	.10
FACTORY OVERHEAD PER GALLON, OR POUND.....	.15
BULK COST PER GALLON, OR POUND.....	.77
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE).....	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND.....	.90

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	1.18
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer.....	1.88
(d) To an independent retailer (dealer).....	1.28
(e) To other (specify)	