

TRADE NAME: COOLEGE HY GRADE
 CATEGORY: ENAMEL UNDERCOATER
 COLOR: White
 NUMBER: 308
 QUALITY: First

PIGMENT: 61%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanated Lithophone	150	4.26	.0585	8.78
Lithophone	150	5.80	.04 $\frac{1}{2}$	6.75
Surfex	100	4.50	.02	2.00
Calcite	50	2.25	.005	.25
Magnesium Silicate	25	1.05	.01 $\frac{1}{4}$	.32
	475			
VEHICLE: 39%				
Enamel Liquid & Mixing Varnish	210	28.00	.09	18.90
Drier	28	3.50	.08	2.24
Mineral Spirits	33	5.00	.01 $\frac{1}{2}$	.50
VMP Naphtha	31	5.00	.01-3/4	.23
	302			
CALCULATED YIELD	777	59.36		39.97
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.48		
ACTUAL YIELD		57.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.70
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.82
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.95

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	1.96
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.60
(d) To an independent retailer (dealer)	2.13
(e) To other (specify)	