

TRADE NAME: Cooledge HyGrade
 CATEGORY: Glaziers Putty
 COLOR:
 NUMBER: 52
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Putty Whiting	700		.0075	5.25

VEHICLE:

Paraffine Oil	44	6.00	.02	.88
Linseed Oil	26	3.00	.13	3.38
Fish Oil	26	3.00	.116	3.02
Mixing Varnish	7	1.00	.09	.63
Drier	4	.50	.08	.32

CALCULATED YIELD	807	
MANUFACTURING LOSS $2\frac{1}{2}\%$	20	13.48
ACTUAL YIELD	787 Lbs.	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.016
DIRECT LABOR COST PER GALLON, OR POUND	.005
FACTORY OVERHEAD PER GALLON, OR POUND	.0025
BULK COST PER GALLON, OR POUND	.0235
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.02
	.0435
FACTORY COST IN PACKAGE PER GALLON, OR POUND	

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	.0575
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	.10
(d) To an independent retailer (dealer)	.0625
(e) To other (specify)	