

TRADE NAME: Cooledge HyGrade
 CATEGORY: Wagon, Tractor and Implement Paints and Enamels
 COLOR: Red
 NUMBER: 324--
 QUALITY: First

PIGMENT:	16%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Light Para Toner		30	2.40	.70 $\frac{1}{2}$	21.15
Surfax		30	1.35	.02	.60
		60			

VEHICLE:	84%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Enamel Liquid		300	40.00	.11 $\frac{1}{2}$	34.50
& Mixing Varnish		20	3.00	.01 $\frac{1}{2}$	.30
Mineral Spirits		5	.75	.08	.40
Drier		325			

CALCULATED YIELD	385	47.50	56.95
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.18	
ACTUAL YIELD		46.00	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.24
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	1.36
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.49

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	1.99
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.85
(d) To an independent retailer (dealer)	2.16
(e) To other (specify)	