

TRADE NAME: Cooledge HyGrade
 CATEGORY: Steel Sash Putty
 COLOR: Natural
 NUMBER: 49
 QUALITY: First

PICMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
87%				
Calcium Carbonate	700		.008	5.60

VEHICLE: 13%

Linseed Oil	78	10.00	.13	10.14
Varnish	10	1.37	.08	.80
Thinner	11	.75	.01½	.17
Drier	5	.75	.08	.40
	<u>104</u>			<u>17.11</u>

CALCULATED YIELD	804	17.11
MANUFACTURING LOSS 2½%	20	
ACTUAL YIELD	798	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.022
DIRECT LABOR COST PER GALLON, OR POUND	.005
FACTORY OVERHEAD PER GALLON, OR POUND	.0025
BULK COST PER GALLON, OR POUND	.0295
COMPLETE PACKAGE COST PER GALLON , OR POUND (CONTAINER PLUS FILLING EXPENSE)	.0054
	<u>.0349 (100-Lbs)</u>
FACTORY COST IN PACKAGE PER CONTAINER POUND in 100# drums -/	

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	.037
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	.10
(d) To an independent retailer (dealer)	.037
(e) To other (specify)	