

TRADE NAME: Cooledge HyGrade
 CATEGORY: Floor Varnish
 COLOR: Clear
 NUMBER: 0535
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT - Gum				
1112 Beckacite	225	22.50	.179	\$40.28
Ester Gum	32	3.20	.106	3.39
	<u>257</u>			

VEHICLE:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
W.G. Smith Celesterol	440	55.00	.20	88.00
Mineral Spirits	618	95.00	.01 $\frac{1}{2}$	9.27
Linseed Oil	50	6.50	.15 $\frac{3}{4}$	7.63
Drier	83	11.50	.08	6.48
	<u>1189</u>			

CALCULATED YIELD	1446	193.70		155.05
MANUFACTURING LOSS 4%		7.74		
ACTUAL YIELD		186		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.84
DIRECT LABOR COST PER GALLON, OR POUND	.10
FACTORY OVERHEAD PER GALLON, OR POUND	.15
BULK COST PER GALLON, OR POUND	1.09
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.22

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	2.39
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.75
(d) To an independent retailer (dealer)	2.60
(e) To other (specify)	