

TRADE NAME: COOLEGE HYGRADE
 CATEGORY: INTERIOR AND EXTERIOR FLOOR, PORCH, DECK PAINT - ENAMEL
 COLOR: GREY
 NUMBER: 164
 QUALITY: First

PIGMENT:	33%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Barium Pig.	200	5.66	.06	12.00	
Mapico Black	14	.34	.09	1.26	
Surfex	125	5.53	.02	2.50	
	<u>339</u>				

VEHICLE:	67%				
Floor Enamel Liquid	540	72.00	.11	59.40	
Drier	31	4.50	.08	2.48	
VMF Naptha	31	5.00	.01-3/4	.54	
Bakelite Spar Varnish	98	13.00	.16 1/2	16.17	
	<u>700</u>				

CALCULATED YIELD	1039	106.33	94.35
MANUFACTURING LOSS 2 1/2%		2.65	
ACTUAL YIELD		103.00	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	94
DIRECT LABOR COST PER GALLON, OR POUND	04
FACTORY OVERHEAD PER GALLON, OR POUND	08
BULK COST PER GALLON, OR POUND	1.06
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.19

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	2.33
(b) To an independent wholesaler	3.25
(c) By company owned or controlled outlet to retail customer	2.53
(d) To an independent retailer (dealer)	
(e) To other (specify)	