

TRADE NAME: Cooledge HyGrade
CATEGORY: Concrete Paint
COLOR: White
NUMBER: 201
QUALITY: First

PIGMENT:	59%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lead Free Zinc Oxide		150	3.18	7 $\frac{1}{2}$ ¢	11.25
Lithophone		125	3.45	4 $\frac{3}{4}$ ¢	6.63
Surfex		100	4.50	2¢	2.00
Magnesium Silicate		25	1.05	1 $\frac{1}{2}$ ¢	.32
		400			
VEHICLE: 41%					
Concrete Paint Liquid		158	21.00	12¢	18.96
Mineral Spirits		104	16.00	11 $\frac{1}{2}$ ¢	1.57
Drier		21	3.00	8¢	1.63
		283			
		683			
CALCULATED YIELD		683	52.18		42.41
MANUFACTURING LOSS 2 $\frac{1}{2}$ %			1.30		
ACTUAL YIELD			50.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.85
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.97
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.10

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	2.05
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.10
(d) To an independent retailer (dealer)	2.23
(e) To other (specify)	