

TRADE NAME: Cooledge HyGrade
 CATEGORY: Interior Gloss Paint
 COLOR: White
 NUMBER: 4
 QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 47½%				
Titanium Pigment	200	7.66	5½¢	11.00
Calcium				
Titanium Dioxide	50	1.54	15¢	7.50
	<u>250</u>	<u>9.80</u>		

VEHICLE: 52½%				
1-Gloss Wall Liquid	233	31.00	10½¢	24.47
Mineral Spirits	26	4.00	1½¢	.39
Drier	11	1.50	8¢	.88
Dipentine	7	1.00	8½¢	.60
	<u>277</u>	<u>37.50</u>		

CALCULATED YIELD	527	46.70		44.84
MANUFACTURING LOSS 2½%		1.16		
ACTUAL YIELD		45.00		

COST ANALYSIS:		
MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)		1.00
DIRECT LABOR COST PER GALLON, OR POUND		.04
FACTORY OVERHEAD PER GALLON, OR POUND		.08
BULK COST PER GALLON, OR POUND		1.12
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)		.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND		1.23

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	2.27
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.15
(d) To an independent retailer (dealer)	2.46
(e) To other (specify)	

N 4531

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