

TRADE NAME: COOLEIDGE HY GRADE
CATEGORY: PASTE WOOD FILLER
COLOR: LIGHT OAK
NUMBER: 91
QUALITY: First

PIGMENT:	81%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Silica		200	9.06	1 1/2¢	3.00

VEHICLE:	19%				
Linseed Oil		23	3.00	13¢	2.99
Varnish		23	3.00	11¢	2.53
Drier		3	.375	8¢	.24
		49			

CALCULATED YIELD	249	15.44	8.76
MANUFACTURING LOSS 2 1/2%		.38	
ACTUAL YIELD		15.00	

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.59
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.71
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.84

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	2.02
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.75
(d) To an independent retailer (dealer)	2.19
(e) To other (specify)	