REPRODUCED AT THE NATIONAL ARCHIVES

TRADE NAME: COOLEDGE HYGRADE
CATEGORY: UTILITY VARNISH
COLOR: CLEAR
NUMBER: 0521
QUALITY: FIRST

| | LB. | YIELD IN GALLONS | UNIT COST | TOTAL COST |
|---|---|---|---|---|
| PIGMENT: | | | | |
| W.G. Rosin | 300 | 30 | .04½ | 13.50 |
| Lime | 35 | | .01 | .35 |
| | 335 | | | |
| VEHICLE: | | | | |
| Linseed Oil | 93 | 12 | .153 | 14.23 |
| WGSmith Celesterol | 264 | 33 | .20 | 52.80 |
| Thinner | 715 | 110 | ..01½ | 10.73 |
| Drier | 56 | 8 | .08 | 4.48 |
| | 1128 | 193.00 | | 96.09 |
| CALCULATED YIELD | | | | |
| MANUFACTURING LOSS 4% | | 7.72 | | |
| ACTUAL YIELD | | 185.00 gals. | | |

COST ANALYSIS:

| | |
|---|---|
| MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD) | .52 |
| DIRECT LABOR COST PER GALLON, ~~OR POUND~~ | .10 |
| FACTORY OVERHEAD PER GALLON, OR POUND | .15 |
| BULK COST PER GALLON, OR POUND | .77 |
| COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE) | .13 |
| FACTORY COST IN PACKAGE PER GALLON, ~~OR POUND~~ | .90 |

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 | 1.18 |
| (b) To an independent wholesaler | |
| (c) By company owned or controlled outlet to retail customer | 1.88 |
| (d) To an independent retailer (dealer) | 1.28 |
| (e) To other (specify) | |

OPA 10919

N 4962