

TRADE NAME: COOLEIDGE HIGRADE
 CATEGORY: VARNISH STAIN
 COLOR: LIGHT OAK
 NUMBER: 435
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Aniline Oil Oak	.50		.73	.37

VEHICLE:				
Mixing Varnish	325.00	50.00	.11 $\frac{1}{2}$	37.38
Drier	21.00	3.00	.08	1.68
VMP Naphtha	12.00	2.00	.01-3/4	.21
Benzol	3.50	.50	.04	.14
Bakelite Varnish	60.00	8.00	.17	10.20
Stain Asphaltum	7.50	1.00	.04	.30

CALCULATED YIELD	429	64.50	50.28
MANUFACTURING LOSS			
ACTUAL YIELD			

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.78
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.90
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
	1.03

FACTORY COST IN PACKAGE PER GALLON, OR POUND

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	1.86
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.95
(d) To an independent retailer (dealer)	2.03
(e) To other (specify)	