

TRADE NAME: COOLEIDGE HYGRADE
 CATEGORY: INTERIOR SEMI-GLOSS PAINT
 COLOR: WHITE
 NUMBER: 3
 QUALITY: FIRST

PIGMENT: 54%	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Calcium	300	11.49	5 $\frac{1}{2}$ ¢	16.50
Calcium Carbonate	50	2.10	1 $\frac{1}{2}$ ¢	.63
	<u>350</u>			

VEHICLE: 46%

Semi-Gloss Wall Pt.				
Liquid	225	30.00	10 $\frac{1}{2}$ ¢	23.83
Mineral Spirits	33	5.00	1 $\frac{1}{2}$ ¢	.50
Drier	14	2.00	8¢	1.12
Fish Oil	16	2.00	11.8¢	1.89
Dipentine	15	2.00		1.20
	<u>303</u>			
CALCULATED YIELD	653	54.59		45.47
MANUFACTURING LOSS 2 $\frac{1}{2}$ %		1.36		
ACTUAL YIELD		53.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	.86
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	.98
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.11

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	1.99
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.80
(d) To an independent retailer (dealer)	2.16
(e) To other (specify)	