

TRADE NAME: COOLEIDGE HYGRADE
 CATEGORY: Exterior House Paint
 COLOR: White
 NUMBER: 100
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Basic Carbonate	168	3.00	.0562	14.28
50/50 Leaded Zinc Ox.	280	5.60	.07	19.60
Titanium Pigment Mang.	112	4.34	.0814	9.66
	616		.2426	

VEHICLE: 34%

Linseed Oil	280	36.00	.6749	36.40
Drier	11	1.50	.0281	.88
Turpentine	21	3.00	.0562	2.10
	312			

CALCULATED YIELD				
MANUFACTURING LOSS 2 1/2%	928	53.34		82.92
ACTUAL YIELD		52.00		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.59
DIRECT LABOR COST PER GALLON, OR POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.08
BULK COST PER GALLON, OR POUND	1.71
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.13
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.84 per gal.

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	2.33
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.15
(d) To an independent retailer (dealer)	2.53
(e) To other (specify)	

N 4524