

An Excellent
Product
Used in
Paints
and
Inks

TRADE NAME: SERO COTE FLAT PAINT
CATEGORY: INTERIOR FLAT PAINT
COLOR: WHITE
NUMBER: 2513
QUALITY: THIRD

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 60.0%				
Titanox C	160.	6.1 .0598	5.61 Cwt.	8.98
Lithopone	323.	9.1 .0892	4.34 "	11.02
Asbestine	79.	3.3 .0323	1.09 "	.86
Whiting	239.	10.6 .1040	.57 "	1.36
Aluminum Stearate	4.	.3 .0029	25.55 "	1.02
		.2882		
VEHICLE: 40.0%				
Varnish	79.	10.5 .1030	.82 Gal	8.61
Varnish	185.	23.1 .2260	.40 "	9.21
Drier	26.	3.8 .3290	.33 "	1.25
Naphtha	239.	33.9	.09 "	3.05
Solution	10.	1.3	.04 "	.05
CALCULATED YIELD	1344.	102.0		48.44
MANUFACTURING LOSS 2%		2.0		
ACTUAL YIELD		100.0		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD)	\$ 2.85
DIRECT LABOR COST PER GALLON, OR POUND	.01
FACTORY OVERHEAD PER GALLON, OR POUND	.178
BULK COST PER GALLON, OR POUND	.703
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.184
FACTORY COST IN PACKAGE PER GALLON, OR POUND	.887

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	\$
(B) TO AN INDEPENDENT WHOLESALER	NONE
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	
(D) TO AN INDEPENDENT RETAILER (DEALER)	NONE
(E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET	.92