

Trade Name: Sero-Cote Finish - Semi-Gloss  
 Category: Semi-Gloss - Interior  
 Color: White  
 Number: 8547  
 Quality: Third

|                    | lbs. | Gals  | Unit Cost | Total Cost |
|--------------------|------|-------|-----------|------------|
| Pigment: 51.8%     |      |       |           |            |
| Lithopone          | 586  | 16.4  | 4.34c     | 25.43      |
| Surfex             | 77   | 3.5   | 1.58c     | 1.22       |
| Calcium Linokeate  | 8    | .9    | 7.65c     | .61        |
| Vehicle: 48.2%     |      |       |           |            |
| Solution           | 8    | 1.0   | .04g      | .04        |
| Drier              | 23   | 3.0   | .93g      | 2.79       |
| Varnish            | 394  | 52.6  | .91g      | 47.37      |
| Varnish            | 50   | 6.7   | .938g     | 6.28       |
| Drier              | 26   | 3.8   | .35g      | 1.33       |
| Mineral Spirits    | 123  | 19.0  | .0995g    | 1.89       |
| Calculated Yield   | 1295 | 106.9 |           | 87.46      |
| Manufacturing Loss |      | 6.0   |           |            |
| Actual yield       |      | 100.9 |           |            |

Cost Analysis:

|                                        |        |
|----------------------------------------|--------|
| Material cost per 100 gallon           | 87.38  |
| Direct Labor                           | 4.05   |
| Factory Overhead                       | 16.80  |
| Bulk cost                              | 108.23 |
| Complete package cost                  | 18.12  |
| Factory cost in package per 100 gallon | 126.35 |
| Factory cost in package per gallon     | 1.26   |

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 accompany owned or controlled outlet \_\_\_\_\_  
 (B) To an Independent Wholesaler \_\_\_\_\_  
 (C) By Company owned or Controlled outlet to Retail customer \_\_\_\_\_  
 (D) To an Independent Retailer ( Dealer) \_\_\_\_\_  
 (E) To other ( Specify) *PARENT CORPORATION OUTLET* 1.31

N 4497