

Trade Name: Sero-Cote Finish - Semi-Gloss
 Category: Semi-Gloss - Interior
 Color: White
 Number: 2547
 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 Linoleate	8	.9	7.65c	.61
Vehicle: 48.2%				
Solution	8	1.0	.04g	.04
Drier	23	3.0	.93g	2.79
Varnish	594	52.6	.91g	47.87
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 a company 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