

TRADE NAME: SERO-COTE SEMI GLOSS FINISH
 CATEGORY: INTERIOR SEMI GLOSS PAINT
 COLOR: WHITE
 NUMBER: 2547
 QUALITY: THIRD

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 51.7%				
Lithopone	586.	16.4	4.34 Cwt.	25.43
Atomite	77.	3.4	1.51 "	1.16
Sino Stearate	3.5	.1	29.43 "	1.03
VEHICLE: 48.3%				
Varnish	394.5	52.6	.82 Gal	43.13
Varnish	50.	6.7	.93 "	6.23
Drier	26.	3.8	.33 "	1.25
Naphtha	146.	22.5	.09 "	2.03
Solution	5.	.5	.04 "	.02
CALCULATED YIELD	1288.	106.0		80.28
MANUFACTURING LOSS: 6%		6.0		
ACTUAL YIELD		100.0		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD) \$.803
 DIRECT LABOR COST PER GALLON, OR POUND04
 FACTORY OVERHEAD PER GALLON, OR POUND178
 BULK COST PER GALLON, OR POUND 1.021
 COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)184
 FACTORY COST IN PACKAGE PER GALLON, OR POUND 1.205

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

\$
NONE
NONE
1.34