

Trade Name: Sero-Cote House Paint
 Category: Exterior House Paint
 Color: White
 Number: 243
 Quality: ~~Second~~ Grade
 THIRD

	Lb.	Gals.	Unit Cost	Total Cost
Pigment: 60.8%				
Eagle Lithopone	216	6.0 .0582	4.34c	9.37
35% Leaded Zinc	216	4.4 .0427 .0132	6.89c	14.88
Titanox B-30	72	2.0 .0897 .0266	5.87c	4.23
Cal. Whiting	144	6.4 .0621	.492c	.71
Asbestine	216	9.1 .0983	.94c	2.03
		.2807		
Vehicle: 39.2%				
Raw Linseed	272.4	35.0 .340	10.00c	27.24
Varnish	59.9	7.3 .0170	1.48g	10.80
Raw Linseed	31.0	4.0 .0488	10.00c	3.10
Mineral Spirits	149.5	23.0 .3888	.0995g	2.29
Drier	39.4	5.8	.35g	2.03
Calculated Yield	1416.2	103.0		76.68
Manufacturing Loss		3.0		
Actual Yield		100.0		

COST ANALYSIS:

Material Cost per 100 gallon	76.68
Direct Labor cost per 100 gallon	2.70
Factory Overhead	11.20
Bulk Cost	90.58
Complete package cost per 100 gallon	18.12
Factory cost in package	108.70
Factory cost in package per gallon	1.09

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 or 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*