

TRADE NAME: SERO COTE GLOSS FINISH
 CATEGORY: INTERIOR GLOSS PAINT
 COLOR: WHITE
 NUMBER: 3364
 QUALITY: SECOND

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 50%				
Lithopone	650.	18.1	4.34 Cwt.	28.21
VEHICLE: 50.0%				
Varnish	228.	30.4	.82 Gal	24.93
Varnish	390.	48.7	.40 "	19.48
NAPHTHA	33.	4.8	.09 "	4.3
CALCULATED YIELD	1301.	102.0		73.05
MANUFACTURING LOSS		2.0		
ACTUAL YIELD		100.0		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD	\$.731
DIRECT LABOR COST PER GALLON, OR POUND	.054
FACTORY OVERHEAD PER GALLON, OR POUND	.237
BULK COST PER GALLON, OR POUND	1.022
COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)	.184
FACTORY COST IN PACKAGE PER GALLON, OR POUND	1.206

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*

\$ _____

 1.29