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
Zinc 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 POUND	.04
FACTORY OVERHEAD PER GALLON, OR POUND	.178
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	NONE
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	
(D) TO AN INDEPENDENT RETAILER (DEALER)	NONE
(E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET	1.34

N 4560