

TRADE NAME: SERO COTE ENAMEL
 CATEGORY: INTERIOR TRIM ENAMEL
 COLOR: WHITE
 NUMBER: 2130
 QUALITY: THIRD

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 50.0%				
Lithopone	636.	17.7	4.34 Cwt.	27.60
VEHICLE: 50.0%				
Varnish	379.	50.5	1.01 Gal	51.01
Varnish	159.	19.7	.40 "	7.88
Drier	64.	9.2	.33 "	3.04
Naphtha	32.	4.9	.09 "	.44
CALCULATED YIELD	1270.	102.0		89.97
MANUFACTURING LOSS 2%		2.0		
ACTUAL YIELD		100.0		

COST ANALYSIS:

MATERIAL COST PER GALLON OR POUND (TOTAL COST DIVIDED BY ACTUAL YIELD) \$.90
 DIRECT LABOR COST PER GALLON, OR POUND054
 FACTORY OVERHEAD PER GALLON, OR POUND237
 BULK COST PER GALLON, OR POUND 1.191
 COMPLETE PACKAGE COST PER GALLON, OR POUND (CONTAINER PLUS FILLING EXPENSE)184
 FACTORY COST IN PACKAGE PER GALLON, OR POUND 1.375

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	1.89
(C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER	_____
(D) TO AN INDEPENDENT RETAILER (DEALER)	2.16
(E) TO OTHER (SPECIFY) PARENT CORPORATION OUTLET	1.50