

Trade Name: Sero-Cote Gloss Finish
 Category: Gloss Finish -Interior
 Color: White
 Number: 3364
 Quality: Second

	lbs.	Gals.	Unit Cost	Total Cost
Pigment 50%				
Lithopone	650	18.1	4.34c	28.21
Vehicle: 50%				
Varnish	228	30.4	.91g	27.66
Gloss Oil	390	48.7	.34g	16.56
Distillate	33	4.8	.058g	.28
Calculated Yield	1301	102.0		72.71
Manufacturing Loss		2.0		
Actual Yield		100.0		

Cost Analysis:

Material Cost per 100 gallon	72.71
Direct Labor	6.40
Factory Overhead	21.40
Bulk cost	100.51
Complete package cost	18.21
Factory cost in package per 100 gallon	118.63
Factory cost in package per gallon	1.19

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 Transferrees:

- (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