

COST AND SELLING PRICES AS OF MARCH 1942

Name: Master Painters House Paint
 Exterior House Paint
 Color: White
 Number: RQ-11
 Quality: 2nd

	Yield		Unit Cost	Total Cost
Ingredients	Lb.	in Gal.		
Litharge	3	.04	.085 per lb.	.25
Leaded Zinc Oxide 35%	477	9.63	.069 per lb.	32.91
Basic Lead Carbonate	189	3.33	.078 per lb.	14.74
Titanium Dioxide	154	4.76	.145 per lb.	22.33
Asbestos	238	10.02	.011 per lb.	2.62

Vehicle: 35.0 %

Raw Linseed Oil	484	62.45	.775 per gallon	48.40
Blown Linseed Oil	26	3.15	.867 per gallon	2.73
Mineral Spirits	32	4.89	.085 per gallon	.41
Lead Drier 8%	31 3/4	4.32	.428 per gallon	1.85
Manganese Drier 6%	1 3/8	.17	1.388 per gallon	.23

Calculated Total	1636 1/8	102.76	126.47
Manufacturing Loss	2 %	32 1/8	2.06
Actual Total	1604	100	

Cost Analysis:

Material Cost per Gallon	1.26
Direct Labor Cost per Gallon	
Factory Overhead per Gallon	.05
Bulk Cost per Gallon	1.31
Complete Package Cost per Gallon (container plus filling expense)	.13
Factory Cost in Package per Gallon	1.44

PRICES

Highest net unit price which was charged or which would have been charged in March, 1942, for each of the following types of buyers or transactions:

(a) To a company owned or controlled outlet	1.77
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	3.15*
(d) To an independent retailer (dealer)	
(e) To other (specify)	

*Chicago Region