



COST AND SELLING PRICES AS OF MARCH 31, 1942

Name: Super One Coat Flat Wall Paint
 Category: Interior Flat Wall Paint
 Color: White
 Name: 9-200
 Quality: 1st

	Yield Lb.	in Gal.	Unit Cost	Total Cost
Pigment: 61.8 %				
Aluminum Stearate	1-3/4	.21	.0021 .262 per lb.	.46
Calcium Linoleate	11	1.29	.1126 .087 per lb.	.26
Asbestine	99	4.17	.4446 .011 per lb.	1.09
Titanium Dioxide-Rutile	99	2.83	.3277 .145 per lb.	14.35
Titanium Cal.Pig.-Rutile	633	23.36	.2281 .055 per lb.	34.81
			.3716 1476 per gal.	
Vehicle: 38.2 %				
Mixing Varnish	244	32.28	.357 .935 per gal.	30.18
Special Linseed Oil	45	5.73	.066 .825 per gal.	4.73
Kerosene	123	18.17	.777 .070 per gal.	1.27
Mineral Spirits	73	11.16	.1011 .085 per gal.	.95
Pine Oil	12	1.54	.0157 .993 per gal.	.91
Lead Drier	10	1.36	.0123 .428 per gal.	.58
Cobalt Drier	13	.18	.0018 2.489 per gal.	.45
Calculated Yield	1332	102.28		90.74
Manufacturing Loss	27	2.05		
Actual Yield	1325	100		

Cost Analysis:

Material Cost per Gallon	.91
Direct Labor Cost per Gallon	
Factory Overhead per Gallon	.05
Bulk Cost per Gallon	.96
Complete Package Cost per Gallon (container plus filling expense)	.13
Factory Cost in Package per Gallon	1.09

PRICES

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	1.59
(b) To an independent wholesaler	
(c) By company owned or controlled outlet to retail customer	2.95*
(d) To an independent retailer (dealer)	
(e) To other (specify)	

*Chicago Region