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COST AND SELLING PRICES AS OF MARCH 1941

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

	Lb.	Yield in Gal.	Unit Cost	Total Cost
Pigment: 65.0 %				
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
Asbestine	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	.088 per gallon	.41
Lead Drier 8%	31 3/4	4.32	.438 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
Manufacturer's Loss - 2 %	32 1/8	2.06		
Actual Total	1604	100		

Cost Analysis:

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

PRICES

Listed are unit prices which were charged or which would have been charged in March, 1941, for each of the following types of buyers or transferees:

(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