

COST AND SELLING PRICES OF PAINTS, 1942

Product: Master Painters Flat Wall Paint
 Description: Interior Flat Wall Paint
 Color: White
 Number: F-200
 Quality: 2nd

	Lb.	Yield in Gal.	Unit Cost	Total Cost
Pigment: 59.0 %				
Litharge	2	.03	.0170 .085 per lb.	.17
Zinc Sulfide	215	6.45	.0633 .083 per lb.	17.84
Titanium Cal.Pig.-Rutile	417	15.39	.0510 .055 per lb.	22.93
Calcium Carbonate	76	3.37	.0330 .008 per lb.	.61
Asbestine	56	2.36	.0237 .011 per lb.	.62
Aluminum Stearate	6	.71	.0678 .262 per lb.	1.57
			.2774 .1027 gal.	
Vehicle: 41.0 %				
Mixing Varnish	197	26.06	.256 .935 per gal.	24.37
Blown Linseed Oil	100	12.11	.119 .867 per gal.	10.50
Sal Soda Solution	4	.48	.024 per gal.	.01
Kerosene	46	6.65	.070 per gal.	.47
Mineral Spirits	142	21.71	.085 per gal.	1.84
Light Resinate Drier	30-3/8	4.16	.538 per gal.	2.22
Cobalt Drier	17-1/8	2.56	.241 per gal.	.62

Calculated Yield 102.04 83.77
 Manufacturing Loss 2.04
 Actual Yield 100

Cost Analysis:

Material Cost per Gallon	.84
Direct Labor Cost per Gallon	.05
Factory Overhead per Gallon	.05
Bulk Cost per Gallon	.89
Complete Package Cost per Gallon (container plus filling expense)	.13
Factory Cost in Package per Gallon	1.02

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 1.35
- (b) To an independent wholesaler
- (c) By company owned or controlled outlet to retail customer 2.59*
- (d) To an independent retailer (dealer)
- (e) To other (specify)

*Chicago Region

OPA 000309