

Summary of Findings

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name:	Coverall House Paint
Classification:	Exterior House Paint
Color:	White
Number:	C-11
Quality:	3rd

	Lbs.	Yield in Gal.	Unit Cost	Total Cost
Pigment:	57.4 %			
Titanium Col. Pig.-Rutile	271	10.00	.055 per lb.	14.90
Loaded Zinc Oxide 35%	271	5.47	.069 per lb.	18.70
Asbestine	126	5.31	.011 per lb.	1.39
Metronite	116	4.89	.009 per lb.	1.04
Litharge	3	.04	.085 per lb.	.25
Vehiclos:	42.6 %			
Raw Linseed Oil	442	57.03	.775 per gal.	44.20
Blown Linseed Oil	47	5.69	.867 per gal.	4.93
Mineral Spirits	64	9.79	.085 per gal.	.83
Lead Drier	30	4.08	.428 per gal.	1.75
Manganese Drier	1-1/4	.15	1.328 per gal.	.20
Calculated Yield	137 1/4	102.45		88.19
Manufacturing Loss	2 % 2 1/2	2.05		
Actual Yield	134 1/4	100		

Cost analysis:

Material Cost per Gallon	\$.88
Direct Labor Cost per Gallon	)
Factory Overhead per Gallon	) .04
Bulk Cost per Gallon	.92
Complete Package Cost per Gallon (container plus filling expense)	1.13
Factory Cost in Package per Gallon	1.05

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 1.23
(b) To an independent wholesaler
(c) By company owned or controlled outlet to retail customer 1.98*
(d) To an independent retailer (dealer).
(e) To other (specify)

* Chicago Region