

Another change was noted in the preparation. When first made, it was of a "smooth" character but, after an hour or so, the mixture assumed the appearance of cottage cheese, becoming quite curdy. It is thought that this change is due to the magnesium oxide depriving the emulsion of water, with the production of magnesium hydroxide. The finished product is paste-like, much too thick to be dispensed in the usual way. It was suggested that the mixture be dispensed in an ointment jar, and the patient informed of the reason for doing so.

A more presentable mixture may be made by first hydrating the magnesium oxide, but a rather large increase in volume results, since an ounce of magnesium oxide requires about two ounces of water to produce a stiff paste; this means an increase in volume to at least sixteen ounces, or more. On standing, the mixture became solid, but not of the cheesy appearance of the first product. By further increasing the amount of water, a more presentable mixture may be obtained.

It is suggested that to dispense this mixture extemporaneously, milk of magnesia would overcome the difficulty of hydrating the magnesium oxide. This change will not permit of the administration of equivalent amounts of magnesium oxide, since approximately sixty-one ounces of the magma are necessary to replace the magnesium oxide. On the other hand, as an antacid the milk of magnesia would be as effective as the large amount of magnesium oxide, and the finished product is of a consistency better adapted to dispensing and administration. This last method of preparation resulted in a permanent product.

UNIVERSITY OF ILLINOIS, SCHOOL OF PHARMACY.

SOME SUGGESTIONS FOR SIMPLIFICATION OF SELTZER'S PROCEDURE IN PRESCRIPTION PRICING.*

BY LEONARD A. SELTZER.

"When the funny man in the daily newspaper runs short of subjects he can always fall back on the joke about druggists' prices."

This opening sentence in a leading editorial in a recent issue of the *Druggists Circular* reflects a state of public mind which has, unfortunately, altogether too much ground for justification. It is owing to the effect of the facts on which this conviction of the public rests—an effect not only on our cash receipts but on our moral reputation—our reputation for holding ourselves subject to principles of common honesty that we have given the question of prescription prices such careful study and have appeared before this section for three consecutive meetings with papers on this problem.

Last year we submitted what we have found to be a workable and helpful procedure—an algebraic formula for computing prescription prices. The three factors in this formula were: Compounding fee, service charge and selling price of material represented in the formula by the symbols C, S and M. Now, whatever difference of opinion there may be on the value of the first two factors or even whether or not they should be included at all, the cost of material is one, at least, that can hardly be ignored. If any attempt at correct prices is to be undertaken provision must be made for computing the charge necessary for material supplied, *tuto cito et jucunde*.

* Presented before Section on Commercial Interests, A. PH. A., Portland meeting, 1928.

It is with this in view that the accompanying tables have been made and are here presented.

They have been computed on a basis to yield a 40% profit on selling price. One table shows the selling price per ounce on preparations costing from \$1.00 to

Table showing the value of material (including a profit of 40%) in one powder, capsule or pill ranging in grains from 1 to 10 and for material costing from \$1.00 to \$10.00 per ounce.

| No. of grs. in capsule or powder. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
|-----------------------------------|---|---|----|----|----|----|----|----|----|----|
| Net price per oz. | | | | | | | | | | |
| \$1.00 | 1 | 1 | 1 | 2 | 2 | 3 | 3 | 4 | 4 | 4 |
| 2.00 | 1 | 2 | 2 | 3 | 4 | 5 | 6 | 6 | 7 | 8 |
| 2.50 | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 |
| 3.00 | 1 | 2 | 3 | 5 | 6 | 7 | 9 | 10 | 10 | 12 |
| 4.00 | 2 | 3 | 5 | 6 | 8 | 10 | 11 | 12 | 14 | 16 |
| 5.00 | 2 | 4 | 6 | 8 | 10 | 12 | 14 | 16 | 18 | 20 |
| 6.00 | 3 | 5 | 7 | 10 | 12 | 14 | 16 | 18 | 21 | 24 |
| 7.00 | 3 | 6 | 9 | 11 | 14 | 16 | 19 | 21 | 24 | 28 |
| 8.00 | 4 | 6 | 10 | 12 | 16 | 18 | 21 | 24 | 28 | 32 |
| 9.00 | 4 | 7 | 10 | 14 | 18 | 21 | 24 | 28 | 32 | 36 |
| 10.00 | 4 | 8 | 12 | 16 | 20 | 24 | 28 | 32 | 36 | 40 |

Table showing the value of fluidextracts and other preparations listed at 40% advance in prices ranging from \$1.00 to \$13.00 per pint, in quarters of one oz. to 4 oz.

| No. of ounces. | 1 | 2 | 3 | 4 |
|--------------------|----|-----|-----|-----|
| List price per pt. | | | | |
| \$1.00 | 7 | 13 | 21 | 25 |
| 2.00 | 13 | 25 | 37 | 50 |
| 3.00 | 19 | 38 | 57 | 75 |
| 4.00 | 25 | 50 | 75 | 100 |
| 5.00 | 30 | 60 | 90 | 125 |
| 7.00 | 46 | 90 | 135 | 175 |
| 13.00 | 81 | 163 | 245 | 325 |

Table showing the value in cents of one ounce (including a profit of 40%) on preparations ranging from \$1.00 to \$18.00 net per dozen in price, and from one ounce to 20 ounces in size.

| No. of ozs. in original pkg. | 1 | 2 | 3 | 4 | 5 | 6 | 7 | 8 | 9 | 10 | 11 | 12 | 14 | 16 | 20 | Unit price |
|------------------------------|-----|-----|----|----|----|----|----|----|----|----|----|----|----|----|----|------------|
| \$1.00 | 14 | 7 | 5 | 4 | 3 | 3 | 2 | 2 | 2 | 2 | 2 | 2 | 1 | 1 | 1 | \$.14 |
| 2.00 | 28 | 14 | 10 | 7 | 6 | 5 | 4 | 4 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | .17 |
| 3.00 | 42 | 21 | 14 | 12 | 9 | 7 | 6 | 6 | 5 | 4 | 4 | 4 | 3 | 3 | 2 | .25 |
| 4.00 | 56 | 28 | 20 | 14 | 12 | 10 | 8 | 7 | 6 | 6 | 5 | 5 | 4 | 4 | 3 | .34 |
| 5.00 | 70 | 35 | 25 | 20 | 14 | 13 | 10 | 9 | 8 | 7 | 7 | 6 | 5 | 5 | 3 | .42 |
| 6.00 | 84 | 42 | 28 | 21 | 17 | 14 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 6 | 5 | .50 |
| 7.00 | 98 | 49 | 35 | 25 | 20 | 19 | 14 | 12 | 11 | 10 | 9 | 8 | 7 | 6 | 5 | .60 |
| 8.00 | 112 | 56 | 40 | 28 | 23 | 19 | 16 | 14 | 13 | 12 | 10 | 10 | 8 | 7 | 6 | .67 |
| 9.00 | 125 | 63 | 42 | 31 | 25 | 21 | 18 | 16 | 14 | 13 | 12 | 11 | 9 | 8 | 7 | .75 |
| 10.00 | 140 | 70 | 50 | 35 | 28 | 24 | 20 | 18 | 16 | 14 | 13 | 12 | 10 | 9 | 7 | .84 |
| 11.00 | 154 | 77 | 55 | 39 | 31 | 26 | 22 | 20 | 17 | 16 | 14 | 13 | 11 | 10 | 8 | .92 |
| 12.00 | 168 | 84 | 60 | 42 | 34 | 28 | 24 | 21 | 19 | 17 | 15 | 14 | 12 | 11 | 8 | 1.00 |
| 14.00 | 196 | 98 | 70 | 49 | 40 | 33 | 28 | 25 | 22 | 20 | 18 | 16 | 14 | 12 | 10 | 1.17 |
| 16.00 | 224 | 112 | 80 | 56 | 45 | 38 | 32 | 28 | 25 | 23 | 20 | 18 | 16 | 14 | 12 | 1.34 |
| 18.00 | 250 | 125 | 84 | 63 | 50 | 42 | 36 | 32 | 28 | 25 | 23 | 21 | 18 | 16 | 14 | 1.50 |

Rule for computing the price of any number of ounces of any per cent at any price per ounce so as to yield 40% on material: Multiply the price in dollars per ave. ounce by the per cent by the number of ounces by two cents.

\$18.00 net per dozen the original package ranging from one ounce to twenty ounces in size.

Another table shows the selling price of quantities ranging from one to ten grains of substance and ranging in price from \$1.00 to \$10.00 net per ounce.

A third table shows the selling price of quantities ranging from one to four ounces, listed at an advance of 40% and ranging in price from \$1.00 to \$13.00 per pint.