

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: OUTSIDE BARRELED SUNLIGHT PASTE WHITE
 CATEGORY: Pasce White (exterior)
 COLOR: White
 NUMBER: None
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Barium	281.25	7.36	.0875 lb.	18.17
Carbonate of Lead	211	3.76	.0825 lb.	17.41
Leaded zinc	520	10.57	.0875 lb.	38.10
Asbestine	112.5	4.73	.01 lb.	1.10

VEHICLE:				
Raw linseed oil	181.3	20.81	.80 gal.	16.65
Mineral spirits	22.2	3.80	.1025 gal.	.75
Drier	11	.37	.182 lb.	1.70

CALCULATED YIELD	1519.25	32.10		48.89
MANUFACTURING LOSS 3%		1.86		
ACTUAL YIELD		30.24		

COST ANALYSIS:

MATERIAL COST PER GALLON (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.783
DIRECT LABOR COST PER GALLON (NOT AVAILABLE)	
FACTORY OVERHEAD PER GALLON (NOT AVAILABLE)	
FACTORY LABOR AND EXPENSE PER GALLON	.215
BULK COST PER GALLON	1.568
COMPLETE PACKAGE COST PER GALLON (CONTAINER PLUS CARTON)	.114
FACTORY COST IN PACKAGE PER GALLON	2.561

PRICES

SHOW THE 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
- (B) TO AN INDEPENDENT WHOLESALER
- (C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
- (D) TO AN INDEPENDENT RETAILER (DEALER)
- (E) TO OTHER (SPECIFY)