

SHIP DULE 1-

## GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Challenge  
 CATEGORY: Zone Paint  
 COLOR:  
 NUMBER:  
 QUALITY: Second

| PIGMENT:           | LB. | YIELD IN GALS. | UNIT COST | TOTAL C |
|--------------------|-----|----------------|-----------|---------|
| Lithopone          | 154 | 4.3            | .0430     | 6.62    |
| Magnesium Silicate | 38  | 1.6            | .0095     | .36     |

## VEHICLE:

|                    |      |     |        |      |
|--------------------|------|-----|--------|------|
| Gloss Oil          | 114  | 15  | .4110  | 6.16 |
| Bodied Linseed Oil | 6    | .75 | 1.1750 | .88  |
| Mineral Spirits    | 39.6 | 6.  | .1239  | .74  |

|                           |       |       |  |       |
|---------------------------|-------|-------|--|-------|
| CALCULATED YIELD          | 351.6 | 27.65 |  | 14.77 |
| MANUFACTURING LOSS 2-1/2% |       | .69   |  |       |
| ACTUAL YIELD              |       | 26.96 |  |       |

## COST ANALYSIS:

|                                            |     |
|--------------------------------------------|-----|
| Material Cost Per Gallon or Pound          | .55 |
| Direct Labor Cost Per Gallon, or Pound     | .04 |
| Factory Overhead Per Gallon, or Pound      | .07 |
| Bulk Cost Per Gallon, or Pound             | .66 |
| Complete Package Cost Per Gallon, or Pound | .18 |

|                                              |     |
|----------------------------------------------|-----|
| Factory Cost in Package Per Gallon, or Pound | .84 |
|----------------------------------------------|-----|

## 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                     | \$ 1.89 |
| (B) To an Independent Wholesaler                                |         |
| (C) By Company owned or controlled outlet to<br>Retail Customer | 2.60    |
| (D) To an Independent Retailer (Dealer)                         | 1.89    |
| (E) To Other (Specify) Painters & Maintenance                   | 2.35    |