

SCHEDULE 1
GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: 400 Painters Line
CATEGORY: Interior Flat White
COLOR: White
NUMBER: 401
QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Titanium Pigment				
Calcium Base	700	27.16	.0580	40.60
Lithopone	90	2.51	.0430	3.87
Magnesium Silicate	90	3.78	.0095	.855
Suspendso	90	4.05	.0158	1.422
Alum Stearate	6		.2424	1.454

VEHICLE:				
2 - 41 Var	140.5	19	.8930	16.967
Bodied Linseed	96	12	1.20	14.40
Kerosene	71.5	11	.0875	.962
Mineral Spirits	305.5	47	.1239	5.823
Cobalt Nuodex		10 oz	2.66	.208
Soap Solution	.62	80 oz	.02	.012
CALCULATED YIELD	1590.12	127.23		86.573
MANUFACTURING LOSS 2-1/2%		3.18		
ACTUAL YIELD		124.05		

<u>COST ANALYSIS:</u>	
Material Cost Per Gallon or Pound	\$.70 ¹³⁷
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	\$.81
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$.99

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:

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| (A) To a Company owned or controlled outlet | \$ 1.60 |
| (B) To an Independent Wholesaler | |
| (C) By Company owned or controlled outlet to Retail Customer | |
| (D) To an Independent Retailer (Dealer) | 1.60 |
| (E) To Other (Specify) Painters & Maintenance | 2.10 |