

SCHEDULE I

GRADE SPECIFICATIONS

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

PREPARED
BY
APPROVED
BY

Sheet 1

TRADE NAME: High Standard
CATEGORY: Outside House Paint
COLOR: White
NUMBER: 328
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 64.2%				
Leaded Zinc Oxide	398	8.04	.0682 per lb	27.14
Basic Carbonate White Lead	268	4.72	.0833 " "	22.32
Titanox	151	4.67	.1465 " "	22.12
Absstine	219	9.22	.0112 " "	2.45
				77.03
VEHICLE: 35.8%				
Heavy Bodied Linseed Oil	54	6 3/4	.8648 per Gal.	5.84
Refined Linseed Oil	461	59 1/4	.8840 " "	52.38
Drier & Thinner	64	9 1/2	.2125 " "	2.02
				60.24
Calculated yield	1,615	102.15		134.27
Manufacturing Loss		2.15		
Actual Yield		100,		

COST ANALYSIS:

Material Cost per Gallon or Pound	1.3427
Direct Labor Cost per Gallon or Pound	.0479
Factory Overhead per Gallon or Pound	.0799
Bulk Cost per Gallon, or pound	1.1665
Complete Package Cost per Gallon or Pound	
Package	.1278
Labor	.0378
Overhead	.0457
Factory Cost in Package per Gallon	1.6778

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:

	Delivered	L.C.L.	Truckload
(A) To a company owned or controlled outlet	2.43	2.31	
(B) To an independent wholesaler	"	2.10	1.98
(C) By company owned or controlled outlet to retail customer	"	3.75	
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	2.57	
(E) To other (Specify) (To larger Retail Dealer Buyer) (Over \$500.00 - 10%)	"	2.43	2.31

(A very small percentage of our business is sold to Class D customers)

N 4796