

entirely
thinned
on mate-
a plaster
completely

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: BARN LED SUNLIGHT INTERIOR PLAT. PAINT #574
CATEGORY: Interior Flat Wall Paint
COLOR: White
NUMBER: 574
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 60.4 %				
Calcium Titanium	251	9.26	.055 lb.	13.81
Asbestine	108	4.58	.01 lb.	1.08
VEHICLE: 39.6 %				
Linseed-Castor Oil- Rosin				
Varnish	77.5	10.33	.82 gal.	8.47
Gloss Oil	33.75	4.46	.34 gal.	1.52
Heavy Naphtha	122.0	18.31	.122 gal.	2.23
Drier	2.5	.36	1.03 gal.	.37
CALCULATED YIELD	594.75	47.27		47.48
MANUFACTURING LOSS 2 %		.5		
ACTUAL YIELD		46.32		

COST ANALYSIS:

MATERIAL COST PER GALLON (TOTAL COST DIVIDED BY ACTUAL YIELD)	.833
DIRECT LABOR COST PER GALLON (NOT AVAILABLE)	
FACTORY OVERHEAD PER GALLON (NOT AVAILABLE)	
FACTORY LABOR AND EXPENSE PER GALLON	.018
BULK COST PER GALLON	.008
COMPLETE PACKAGE COST PER GALLON (CONTAINER PLUS CARTON)	.114
FACTORY COST IN PACKAGE PER GALLON	.953

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)