

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

TRADE NAME: Ideal
CATEGORY: Roof Paint
COLOR: Red
NUMBER:
QUALITY: Third

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL C
Magnesium Silicate	425	17.85	.0095	4.0
Venetian Red	250	6.26	.0338	8.4

VEHICLE:				
Fish Oil	440	55	.8160	44.8
Gloss Oil	61.6	8.125	.4110	3.3
Mineral Spirits	186	28.125	.1239	3.4
2114 Drier	43.75	6.25	.69	4.3
Water	98.8	11.875	.02	.2
Paraffin Oil	21.2	3.125	.16	.5
CALCULATED YIELD	1526.35	136.61		69.2
MANUFACTURING LOSS 2-1/2%		3.41		
ACTUAL YIELD		133.20		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.52
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	.63
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$.81

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	\$ 1.26
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	1.75
(D) To an Independent Retailer (Dealer)	1.26
(E) To Other (Specify) Painters & Maintenance	1.65

N 5085