

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

TRADE NAME: Jiffy Name1
 CATEGORY: 4 Hour Enamel
 COLOR: White
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Titanium Dioxide	256	7.76	.1717	43.9552
Lithopone	240	6.7	.0430	10.32

VEHICLE:				
13 - 41 Var	200	27	.9250	24.9750
33 - 40 Var	482	65	.8460	54.99
2133 Var	93.6	13	.3830	4.979
Co Nucodex	2.4	.25	2.66	.665

CALCULATED YIELD	1274.0	119.71	
MANUFACTURING LOSS 2-1/2%		3	
ACTUAL YIELD		116.71	139.8842

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 1.20 ¹³⁷
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$ 1.38
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.56

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	\$ 3.40
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	5.25
(D) To an Independent Retailer (Dealer)	3.40
(E) To Other (Specify) Painters & Maintenance	3.15 4.20 269