

PREPARED BY _____
 APPROVED BY _____

SCHEDULE 1

GRADE SPECIFICATIONS

MARKET COST AND SELLING PRICES AS OF MARCH 31, 1942

 Sheet 2 -
 Market

 TRADE NAME: Blue Star
 CATEGORY: Outside House Paint
 COLOR: White
 NUMBER: 815
 QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 58.3%				
Zinc Sulphide	97	2.91	.0859 per Lb.	8.33
Asbestine	389	16.38	.0112 " "	4.36
Leaded Zinc	323	6.94	.0656	21.19
VEHICLE: 41.7%				
Raw Linseed Oil	403	51 7/8	1.037 per Gal.	53.80
Heavy Bodied Linseed Oil	41	5 1/2	1.1345 " "	6.24
Drier & Thinner	155	19.78		3.21
Calculated Yield	1,388	103.38		97.13
Manufacturing Loss		3.38		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon or Pound		.9713
Direct Labor Cost per Gallon or Pound		.0458
Factory Overhead per Gallon or Pound		.0887
Bulk Cost per Gallon or Pound		1.1058
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon		1.3171

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:

		Carload	L.C.L. Truckload
(A) To a company owned or controlled outlet	Delivered	1.80	1.71
(B) To an independent wholesaler	"	1.56	1.47
(C) By company owned or controlled outlet to retail customer	"	2.70	"
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	1.90	"
(E) To other (Specify) (To Larger Retail Dealer Buyer) (Over \$500.00 - 1%)	"	1.80	1.71

(If you sell percentage of our business is sold to Class D customers)

N 4799