

PREPARED BY	
APPROVED BY	

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

TRADE NAME: Blue Star Flat
CATEGORY: Inside Wall Paint
COLOR: White
NUMBER: 827
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 63.6%				
Titanox	328	12.10	.0556 per Lb.	18.24
Surfax	517 1/8	23.42	.0158 " "	8.17
VEHICLE: 36.4%				
Heavy Bodied Linseed Oil	168	21	1.1933 per Gal.	25.06
Gloss Oil	23 7/8	3	.2354 " "	.71
Heavy Bodied Linseed Oil and Thinner	41 1/2	5.7/8	.4511 " "	2.65
Drier & Thinner	249 1/2	38 1/8	.1088 " "	4.15
Calculated Yield	1,328	103.52		58.98
Manufacturing Loss		3.52		
Actual Yield		100.		

COST ANALYSIS:

Material Cost per Gallon or Pound		.5898
Direct Labor Cost per Gallon or Pound		.0452
Factory Overhead per Gallon or Pound		.0899
Bulk Cost per Gallon or Pound		.7249
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon		.9362

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:

	L.C.L.	Carload	Truckload	Head
(A) To a company owned or controlled outlet	Delivered 1.30	1.71		
(B) To an independent wholesaler	" 1.56	1.47		
(C) By company owned or controlled outlet to retail customer	" 2.15	--		
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	" 1.90	--		
(E) To other (Specify) (To Larger Retail Dealer - Over \$500.00 - 10%)	" 1.80	1.71		

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

N 4803