Schedule I

Grade Specifications

Cost and Selling Prices as of March 31, 1942

Trade Name: Utility Flat Wall Paint
Category: Interior
Color: White
Number: 12-1
Quality: Second

	Lbs.	Yield in Gals.	Unit Cost	Total Cost
PIGMENT - 60%:				
Titanium Calcium Pigment	308	11.25	.0556 per lb.	$ 17.12
Talc	437	19.50	.0104 per lb.	4.54
Alum. Stearate Jell	48	7.27 .3502	.0517 per lb.	2.48
VEHICLE - 40%:				
Treated Linseed Oil	220	29.73	.1003 per lb.	22.07
Mixing Varnish	104	14.31	.1155 per lb.	12.01
Kerosene	59	8.81	.0105 per lb.	.62
Drier	22	3.01	.0536 per lb.	1.18
Linseed Fatty Acids	6	.79	.1497 per lb.	.90
Ortho Amyl Phenol	1	.12	.2651 per lb.	.27
Mineral Spirits	34	5.21	.0144 per lb.	.49
Calculated Yield	1239	100.		$ 61.68
Manufacturing Loss 1%		1		
Actual Yield		99		

Cost Analysis

Material Cost per gallon	$ .6230
Direct Labor Cost per gallon	.0134
Factory Overhead per gallon	.0967
Bulk Cost per gallon	.7331
Complete Package Cost per gal. (Container plus filling expense)	.1350
Factory Cost in Package per gallon	$ .8681

PRICES

(a) To a Company owned or controlled outlet	1.06
(b) To an independent wholesaler	no sales
(c) By Company owned or controlled outlet to retail customer	2.03
(d) To an independent retailer (Dealer)	1.38
(e) Painter and Maintenance Buyers	1.33

OPA [redacted]000707

N 4747