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SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: BARNARD SUNLIGHT EMERALD GLOSS WALL FINISH
CATEGORY: Interior Semi-gloss Paint
COLOR: White
NUMBER: None
QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Titanium Oxide	250	7.70	.145 lb.	\$ 36.25
Lithopone	1400	39.08	.0425 lb.	59.51
Silica	75	3.83	.09 lb.	6.75
VEHICLE:	48.9			
Ester Gum-Castor-Linseed varnish	1560	237.45	.61 gal.	146.30
Heavy Naphtha	58	8.71	.123 gal.	1.06
Lead Drier	14	1.44	.155 lb.	2.17
Cobalt Drier	16	2.24	.32 lb.	5.12
CALCULATED YIELD	3373	270.45		279.31
MANUFACTURING LOSS 2.5%		6.76		
ACTUAL YIELD		263.69		

COST ANALYSIS:

MATERIAL COST PER GALLON (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.056
DIRECT LABOR COST PER GALLON (NOT AVAILABLE)	
FACTORY OVERHEAD PER GALLON (NOT AVAILABLE)	
FACTORY LABOR AND EXPENSE PER GALLON	.013
BULK COST PER GALLON	1.071
COMPLETE PACKAGE COST PER GALLON (CONTAINER PLUS CARTON)	.114
FACTORY COST IN PACKAGE PER GALLON	1.185

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
- (B) TO AN INDEPENDENT WHOLESALER
- (C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
- (D) TO AN INDEPENDENT RETAILER (DEALER)
- (E) TO OTHER (SPECIFY)