

SCHEDULE 1

GRADE SPECIFICATIONS

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

Sheet 4

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	382	12.10	.0556 per lb.	18.21
Surfax	517 1/8	23.42	.0158 " "	8.17
VEHICLE: 36.4%				
Heavy Bodied Linseed Oil	168	21	.9943 per Gal.	20.88
Gloss Oil	23 7/8	3	.2476 " "	.74
Heavy Bodied Linseed Oil and Thinner	41 1/2	5 7/8	.3886 " "	2.28
Drier & Thinner	249 1/2	38 1/8	.1088 " "	4.15
Calculated Yield	1,328	103.52		54.46
Manufacturing Loss		3.52		
Actual Yield		100.		

OPA
 0000829

COST ANALYSIS:

Material Cost per Gallon or Pound		.5446
Direct Labor Cost per Gallon or Pound		.0452
Factory Overhead per Gallon or Pound		.0899
Bulk Cost per Gallon or Pound		.6797
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon		.8910

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	Truckload	1:ad
(A) To a company owned or controlled outlet	Delivered	1.80	1.71	5
(B) To an independent wholesaler	"	1.56	1.47	24
(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 Buyer) (Over \$500.00 - 10%)	"	1.80	1.71	

(If company owned or controlled outlet is sold to Class D customers)

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