

SCHEDULE 1

GRADE SPECIFICATIONS

ACTUAL COST AND SELLING PRICES AS OF MARCH 31, 1942

PREPARED BY _____
APPROVED BY _____

Sheet 2

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

PIGMENT: 58.3%

LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Zinc Sulphide	97	2.91	.0859 per lb.
Abestine	389	16.38	.0112 " "
Leaded Zinc	323	6.94	.0656 " "

VEHICLE: 41.7%

Raw Linseed Oil	403	51 7/8	.8389 per Gal.
Heavy Bodied Linseed Oil	41	5 1/2	.9309 " "
Drier & Thinner	135	19.78	

Calculated Yield	1,388	103.38	
Manufacturing Loss		3.38	
Actual Yield		100.	

COST ANALYSIS:

Material Cost per Gallon or Pound		.8543
Direct Labor Cost per Gallon or Pound		.0458
Factory Overhead per Gallon or Pound		.0687
Bulk Cost per Gallon, or Pound		.9688
Complete Package Cost per Gallon or Pound		
Package		.1278
Labor		.0378
Overhead		.0467
Factory Cost in Package per Gallon		1.2001

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. Truckload	Carload
(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 - 10%)	"	1.80	1.71

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

OPA

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N 4798