

SCHEDULE 1

GRADE SPECIFICATIONS

MARKET COST AND SELLING PRICES AS OF MARCH 31, 1942

Sheet 3

Market

TRADE NAME: Mellotone
 CATEGORY: Inside Wall Paint
 COLOR: White
 NUMBER: 622
 QUALITY: First

PIGMENT: 67.6%

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lithopone	621	23.32	.0429 per Lb.	35.22
Titanox	118	4.35	.0556 " "	6.56
Celite	94	4.90	.0219 " "	2.06
Aluminum Stearate	1 1/2	.18	.2486 " "	.37

VEHICLE: 32.4%

Heavy Bodied Linseed Oil and Thinner	160	20 7/8	.9497 per Gal.	19.82
Refined Linseed Oil	101	13	1.0765 " "	13.99
Drier & Thinner	235 1/2	35.6	.1506 " "	5.36

Calculated Yield	1 531	102.22		83.38
Manufacturing Loss		2.22		
Actual Yield		100.		

COST ANALYSIS:

Material Cost per Gallon our Pound		.8338
Direct Labor Cost per Gallon or Pound		.0457
Factory Overhead per Gallon or Pound		.0862
Bulk Cost per Gallon or Pound		.9657
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon		1.1770

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
(A) To a company owned or controlled outlet	Delivered	1.62	1.54
(B) To an independent wholesaler	"	1.40	1.32
(C) By company owned or controlled outlet to retail customer	"	2.15	--
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	"	1.71	--
(E) To other (Specify) (To Larger Retail Dealer Buyer) (Over \$500.00 - 10%)	"	1.62	1.54

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

N 4801