

SCHEDULE 1  
GRADE SPECIFICATIONS  
COST AND SELLING PRICES AS OF MARCH 31, 1942  
IN ONE GALLON CONTAINERS

TRADE NAME TOUGH COAT FLAT WALL PAINT.  
CATEGORY: INTERIOR FLAT WALL.  
COLOR WHITE  
NUMBER 1197  
QUALITY SECOND

ACTUAL COST.

| PIGMENT:           | Lb. | Yield in Gallons | Unit Cost | Total Cost |
|--------------------|-----|------------------|-----------|------------|
| LITHOPONE          | 800 | 13.8             | .044      | 22.00      |
| SILICA             | 80  | 4.1              | .021      | 1.68       |
| CALCIUM CARBONATE. | 285 | 11.9             | .019      | 5.04       |

| VEHICLE:       |     |     |      |       |
|----------------|-----|-----|------|-------|
| VEGETABLE OILS | 80  | 10. | 1.28 | 12.00 |
| THINNERS       | 287 | 43. | .114 | 4.90  |
| • VARNISH      | 148 | 20. | .48  | 9.00  |
| • RESIN        | 14% |     |      |       |
| VEG. OILS      | 31% |     |      |       |
| THINNERS.      | 55% |     |      |       |

|                    |       |       |
|--------------------|-------|-------|
| Calculated Yield   | 102.8 | 55.22 |
| Manufacturing Loss | 3%    | 2.8   |
| Actual Yield       | 100.  |       |

|                                                                          |         |
|--------------------------------------------------------------------------|---------|
| COST ANALYSIS:                                                           |         |
| Material cost per gallon or pound (Total cost divided by Actual Yield)   | \$ .552 |
| Direct Labor cost per gallon, or pound.....                              | .018    |
| Factory Overhead per gallon, or pound....                                | .045    |
| Bulk Cost per gallon, or pound.....                                      | .015    |
| Complete package cost per gallon, or pound (Container plus Filling Exp.) | .198    |
| Factory Cost in Package per gallon, or pound.....                        | .813    |

PRICES

The highest net Unit Price which was charged in March, 1942, to each of the following types of buyers or transferees:

|                                                                             |      |
|-----------------------------------------------------------------------------|------|
| (A) To a Company owned or Controlled outlet.....                            | None |
| (B) To an Independent Wholesaler                                            |      |
| 1. L.C.L. Price.....                                                        | 1.11 |
| 2. Carload Price.....                                                       | 1.08 |
| (C) By Company owned or Controlled outlet to Retail customers.....          | None |
| (D) To an independent Retailer (Dealer) Annual Purchases over \$500.....    | 1.31 |
| (E) To an independent Retailer (Dealer) Annual Purchases less than \$500... | 1.39 |

OPA

0000802

N 4785