

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

IN ONE GALLON CONTAINERS

TRADE NAME TOUGH COAT ENAMEL
 CATEGORY: INTERIOR TRIM ENAMEL
 COLOR WHITE.
 NUMBER 2080
 QUALITY SECOND.

REPLACEMENT COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	440	12.1	.044	19.36
TITANIUM PIGMENT.	44	1.4	.063	2.53

VEHICLE:

HEAT TREATED OIL	75	9	1.45	13.05
• VARNISH	377	50	.53	24.50
WEARABLE OIL	58	8.5	.97	7.40
THINNERS AND DRIERS.	198	27	.29	7.83
• RESINS	47.45			
• VEO. IN	10.50			
Thinners	42.13			
Calculated Yield		109		70.47
Manufacturing Loss 4%		4		
Actual Yield		105		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.728
Direct Labor cost per gallon, or pound.....	.033
Factory Overhead per gallon, or pound.....	.081
Bulk Cost per gallon, or pound.....	.842
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.138
Factory Cost in Package per gallon, or pound.....	1.040

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.I. Price.....	1.517
2. Carload Price.....	1.411
(C) By Company owned or Controlled Outlet to Retail Customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	1.785
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500..	1.890

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