

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942
IN ONE GALLON CONTAINERSTRADE NAME M S FLOOR AND PORCH ENAMEL

ACTUAL COST.

CATEGORY: INTERIOR AND EXT FLOORCOLOR GRAYNUMBER 751QUALITY FIRST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LEAD CARBONATE	51	.9	.082	4.18
LEAD SULPHATE	60	1.	.066	3.96
ZINC OXIDE	340	7.5	.066	22.44
MAGNESIUM SILICATE	50	2.1	.01	.50

VEHICLE:				
VEGETABLE OIL	9	1.2	.81	.97
• VARNISH	16	88.	.80	70.40
THINNERS AND DRIERS	20	2.5	1.10	2.75
• RESIN	18%			
VEGETABLE OIL	32%			
THINNERS	50%			

Calculated Yield		103.2	105.20
Manufacturing Loss	3%	3.2	
Actual Yield		100.	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.052
Direct Labor cost per gallon, or pound	.028
Factory Overhead per gallon, or pound	.089
Bulk Cost per gallon, or pound	1.149
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound	1.347

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	2.109
2. Carload Price	2.004
(C) By Company owned or Controlled Outlet to retail customers	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500	2.482
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500	2.628

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