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SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: BARBELED SUNLIGHT PLANT WALL FINISH
CATEGORY: Interior flat wall paint
COLOR: White
NUMBER: None
QUALITY: First grade

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Calcium Titanium	600	22.14 19.5	.055 lb.	1.3300
Calcium Sulphate	200	10.44 09.2	.0064 lb.	1.28
Litharge	10	.13 00.11	.09 lb.	.90
		3876		

VEHICLE:					
Linseed-Rosin varnish	430	57.72 5076	.56 gal.	32.32	
Manganese Drier	2	.27 00.27	.23 lb.	.46	
Cobalt Drier	2	.27 00.27	.32 lb.	.64	
Mineral Spirits	150	22.75 00.51	.12 gal.	2.73	

CALCULATED YIELD	1394	113.72		71.38
MANUFACTURING LOSS 2.5 %		2.84		
ACTUAL YIELD		110.88		

COST ANALYSIS:

MATERIAL COST PER GALLON (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.47
DIRECT LABOR COST PER GALLON (NOT AVAILABLE)	
FACTORY OVERHEAD PER GALLON (NOT AVAILABLE)	
FACTORY LABOR AND EXPENSE PER GALLON	.013
BULK COST PER GALLON	.003
COMPLETE PACKAGE COST PER GALLON (CONTAINER PLUS CARTON)	.014
FACTORY COST IN PACKAGE PER GALLON	.023

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:

- (A) TO A COMPANY OWNED OR CONTROLLED OUTLET
- (B) TO AN INDEPENDENT WHOLESALER
- (C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
- (D) TO AN INDEPENDENT RETAILER (DEALER)
- (E) TO OTHER (SPECIFY)