REPRODUCED AT THE NATIONAL ARCHIVES

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 — ACTUAL COST.

COLOR WHITE

NUMBER 2080

QUALITY SECOND.

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT:				
LITHOPONE	440	12.1	.044	19.36
TITANIUM PIGMENT.	44	1.4	.053	2.33
VEHICLE:				
HEAT TREATED OIL	76	9	1.42	12.78
VARNISH	377	50	.51	25.50
VEGETABLE OIL	58	8.5	.7[illegible]	[illegible]
THINNERS AND DRIERS.	135	27	.27	7.29
RESINS 47.4%				
VEG OILS 10.5%				
THINNERS 42.1%				
Calculated Yield		109		73.72
Manufacturing Loss 4%		4		
Actual Yield		105		

COST ANALYSIS:

Material cost per gallon or pound(Total cost divided by Actual Yield)	$.702
Direct Labor cost per gallon, or pound	.033
Factory Overhead per gallon, or pound	.081
Bulk Cost per gallon, or pound	.814
Complete package cost per gallon, or pound(Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound	1.014

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	1.517
2. Carload Price	1.441
(C) To Company owned or Controlled Outlet to Retail customers	None
(D) To an Independent Retailer (Dealer) Annual Purchases over $500	1.746
(E) To an Independent Retailer (Dealer) Annual Purchases less than $500	1.862

OPA
000803

N 4786