REPRODUCED AT THE NATIONAL ARCHIVES

SCHEDULE I

GRADE SPECIFICATIONS — Sheet 7

MARKET COST AND SELLING PRICES AS OF MARCH 31, 1942 — Market

TRADE NAME: Plax

CATEGORY: Enamel

COLOR: White

NUMBER: 239

QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 41.9%				
Titanox	235	7.26	.1465 per Lb	34.43
Lithopone	235	6.67	.0429 " "	10.08
Numct L	2	.09	.2917 " "	.58
Aluminum Stearate	1	.12	.2486 " "	.25
VEHICLE: 58.1%				
Mixing Varnish	609 1/2	81	.7637 per Ga	61.86
Drier & Thinner	46	6 3/4	.2192 " "	1.48
Calculated Yield	1,128 1/2	101.89		108.68
Manufacturing Loss		1.89		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon or Pound		1.0868
Direct Labor Cost per Gallon or Pound		.0734
Factory Overhead per Gallon or Pound		.1316
Bulk Cost per Gallon or Pound		1.2918
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon or Pound		1.5031

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:

		L.C.L.	Carload or Truckload
(A) To a company owned or controlled outlet	Delivered	3.24	3.08
(B) To an independent wholesaler	"	2.80	2.64
(C) By company owned or controlled outlet to retail customer	"	5.50	---
(D) To an independent retailer (Dealer) (Under $500.00 - 5%)* (Over $500.00 - 10%)*		3.42	---
(E) To other (Specify) (To Larger Retail Dealer Buyer)		3.24	3.08

(A very small percentage of our business is sold to Class D customers)

OPA 000835

N 4808