

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

IN ONE GALLON CONTAINERS

TRADE NAME MONARCH HOUSE PAINT
 CATEGORY: EXTERIOR HOUSE PAINT.
 COLOR White.
 NUMBER 100
 QUALITY FIRST.

ACTUAL COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
BASIC CARBONATE WHITE LEAD	2340	41.4 .0674	.082	191.88
BASIC SULPHATE WHITE LEAD	882	18.7 .0385	.069	60.86
ZINC OXIDE.	1638	34.7 .0567	.069	113.02
TITANIUM MAGNESIUM PIGMENT	2214	87.0 .1417	.053	117.34

VEHICLE:	Lb.	Yield in Gallons	Unit Cost	Total Cost
RAW LINSEED OIL	1320	171.6 .2125	.81	138.81
REFINED LINSEED OIL	1229	169.6 .2540	1.18	141.81
HEAT TREATED LINSEED OIL	312	39.4 .0326	1.00	39.00
JAPAN DRIER.	422	63 .1026	.23	14.49

Calculated Yield	10357	614.4		816.81
Manufacturing Loss	2%	13		
Actual Yield		601		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.359
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound.....	.039
Bulk Cost per gallon, or pound.....	1.413
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.611

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.....	2.073
2. Carload Price.....	1.970
(C) By Company Owned or Controlled Outlet to retail customer.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	2.439
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500....	2.383

OPA

0000795

N 4778