

PREPARED BY	
APPROVED BY	

SCHEDULE I

GRADE SPECIFICATIONS

MARKET COST AND SELLING PRICES AS OF MARCH 31, 1942

Sheet 2 -

Market

TRADE NAME: Blue Star
 CATEGORY: Outside House Paint
 COLOR: White
 NUMBER: 815
 QUALITY: Second

Pigment: 58.3%

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Zinc Sulphide	97	2.91	.0859 per lb.	8.33
Asbestine	389	16.38	.0112 " "	4.36
Leaded Zinc	323	6.94	.0656	21.19

VEHICLE: 41.7%

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Raw Linseed Oil	403	51 7/8	1.037 per Gal.	53.80
Heavy Bodied Linseed Oil	41	5 1/2	1.1345 " "	6.24
Drier & Thinner	135	19.78		3.21

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Calculated Yield	1,388	103.38		97.13
Manufacturing Loss		3.38		
Actual Yield		100		

COST ANALYSIS:

Material Cost per Gallon or Pound		.9713
Direct Labor Cost per Gallon or Pound		.0458
Factory Overhead per Gallon or Pound		.0887
Bulk Cost per Gallon or Pound		1.1058
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0578	
Overhead	.0457	.2113
Factory Cost in Package per Gallon		1.3171

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:

	Delivered	Carload	L.C.L. Trackage
(A) To a company owned or controlled outlet	1.80	1.71	
(B) To an independent wholesaler	1.56	1.47	
(C) By company owned or controlled outlet to retail customer	2.70	2.70	
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)	1.90	1.90	
(E) To other (Specify) (To Larger Retail Dealer Buyer) (Over \$500.00 - 12%)	1.90	1.71	

(If more than 10% of our business is sold to Class D customers)

N 4799