

SCHEDULE 1
GRADE SPECIFICATIONS
 COST AND SELLING PRICES AS OF MARCH 31, 1942
 IN ONE GALLON CONTAINERS

TRADE NAME/COLOR BRITS ENAMEL
 CATEGORY: INTERIOR TRIM ENAMEL.
 COLOR WHITE.
 NUMBER 33
 QUALITY FIRST.

ACTUAL COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
TITANIUM DIOXIDE	200	6.	.153	30.60
LITHOPONE.	210	8.8	.047	9.87

VEHICLE:				
VARNISH AND PETERS.	672	91.8	.784	71.97
• RESINS	17%			
VEG. OILS	35%			
THINNERS.	48%			

Calculated Yield	103.6	112.44
Manufacturing Loss 3%	3.0	
Actual Yield	100.	

COST ANALYSIS:	
Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.124
Direct Labor cost per gallon, or pound.....	.037
Factory Overhead per gallon, or pound....	.091
Bulk Cost per gallon, or pound.....	1.252
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.158
Factory Cost in Package per gallon, or pound.....	1.450

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.I. Price.....	2.781
2. Carload Price.....	2.642
(C) By Company Owned or Controlled Outlet to Retail Customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	3.272
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500..	3.465

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