

SCHEDULE 1.

Sheet - 1r.

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

GRADE NAME: Free State Floor & Deck Enamel
 CATEGORY: Floor & Deck Enamel
 COLOR: Gray
 NUMBER: 829
 QUALITY: Third

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
Lithopone	320	6.1	.0425	\$ 9.35
Asbestine	71	3.0	.009	.64
VEHICLE:				
Varnish	447	60.0	.088	39.34
Mineral Spirits	26	4.0	.014	.36
Cobalt Tollate	5		.305	.15
Dark Black Tinting Color	4	.5	.105	.42
Chrome Yellow Tinting Color	1	.1	.145	.15
Calculated Yield	769½	73.7		\$50.41
Manufacturing Loss 3%		2.2		
Actual Yield		71½		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by actual yield)	\$.71
Direct labor cost per gallon	Not known
Factory Overhead per gallon	Not known
Bulk cost per gallon	Not known
Complete Package cost per gallon	Not known
Factory cost in package per gallon	Not known

PRICES:

(A) Company owned or controlled outlet	\$1.30 gal.
(B) Independent wholesaler	1.30 gal.
(C) Company owned or controlled outlet to retail customer	See (A)
(D) Independent Retailer	1.30 gal.
(E) To other (Painters, Industrial, etc.)	1.43 gal.

Above prices are highest charged -- average prices will closely approximate (A)

N 4985