

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 GREEN
NUMBER 527
QUALITY FIRST.

ACTUAL COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
P. P. CHROME GREEN	235	8.8	.26	61.10
MAGNESIUM SILICATE	100	4.3	.01	1.00
BARIUM SULPHATE	100	2.7	.013	1.30

VEHICLE:				
LINSEED OIL	405	53.8	.935	50.02
VARNISH	208	32.4	.90	29.16
ADDS.	55	8.8	.34	2.89
• RESINS	12%			
VEG. OILS	35%			
THINNERS	53%			
Calculated Yield		108		145.47
Manufacturing Loss 2%		4		
Actual Yield		104		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.399
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound.....	.039
Bulk Cost per gallon, or pound.....	1.453
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.681

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.....	3	None
(B) To an Independent Wholesaler		
1. I.C.I. Price.....		2.210
2. Carload Price.....		2.130
(C) By Company Owned or Controlled Outlet to retail customers.....		None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....		2.801
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500..		2.754

OPA
0000796

N 4779