

**Enamels
Paints
Colors**



**Varnishes
Japans
Stains**

SCHEDULE I

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

Trade Name: Varcraft China Gloss Enamel
Category: Interior Trim Enamel
Color: White
Number: 53
Quality: First

Pigment 33%

	<u>Gals.</u>	<u>Lbs.</u>	<u>Cost</u>	
Titanium Oxide	7.3	236	.15	38.40
Titanium Calcium	3.8	121	.0575	8.01
Wetting Agent	.4	3.3	.50	1.65
	<u>11.5</u>	<u>340.3</u>		<u>48.06</u>

Pigment Handling loss 1% -- .43

Vehicle 67%

Alkyd Resin A	50.2	402	.175 per Lb.	70.35
Alkyd Resin B	12.4	100	.247 " "	34.70
High Solvency Mineral Spirits	7.5	53	.30 " Gal.	2.25
Mineral Spirits	17.2	116	.11 " "	1.96
Special Lead Drier	.4	5	.196 " Lb.	.99
Special Cobalt Drier	.3	5.3	.322 " "	1.71
Anti-Skinning Agent		0.5	.70 " "	.35
	<u>100.3</u>	<u>1022.1</u>		<u>145.59</u>

Manufacturing loss 3% 3.
97.3

Cost Analysis:

Material cost per gallon	-----	1.50
Direct Labor cost per gallon	-----	.15
Factory overhead per gallon	-----	.10
One gallon package cost plus filling expense	-----	.25
Factory cost in package	-----	<u>2.00</u>

PRICES

- (A & C) There are no company owned or controlled outlets.
(B) To an independent wholesaler ----- 2.812
(D) To an independent retailer ----- 2.93

These prices include delivery charges averaging about 3% per gallon, 2% cash discount, and 5% for local advertising, if customer chooses.

N 4701

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