

SCHEDULE 1
GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Interior Enamel
 CATEGORY: White
 COLOR: 4098
 NUMBER: Second
 QUANTITY:

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Titanated Lithopone	550	15.65	.0590	32.45
Surfex	275	12.37	.01	2.75

VEHICLE:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Bodied Linseed	40	5	1.1420	5.71
2 - 41 Var	325.5	44	.8930	39.292
Gloss oil	333	45	.4110	18.495
Blown Linseed	46	5.75	1.1750	6.7562
Soya Bean Oil	16.5	2.12	.7828	1.6595
2133 Var	72	10	.3830	3.83
CALCULATED YIELD	1658.0	139.89		110.9427
MANUFACTURING LOSS 2-1/2%		3.49		
ACTUAL YIELD		136.4		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.81
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$.99
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.17

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:

(A) To a Company owned or controlled outlet	\$ 1.89
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.70
(D) To an Independent Retailer (Dealer)	2.03 1.89
(E) To Other (Specify) Painters & Maintenance	2.40 2.06

N 5072

OPA 16009