

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

TRADE NAME GLOSTONE
CATEGORY: INTERIOR SEMI GLOSS.
COLOR WHITE.
NUMBER 800
QUALITY FIRST.

ACTUAL COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
STANDARD LITHOPONE	325	9.1	.061	19.83
HIGH STRENGTH "	350	9.8	.06	17.80
LITHOPONE	140	5.9	.044	6.16

VEHICLE:

VEGETABLE OILS	186	16	.95	15.20
VARNISH	274	36.2	.754	27.29
THINNERS AND REDUCERS	184	28	.18	5.04

RESINS 20.5%
VEG. OIL 33.3%

THINNERS 46.2%

Calculated Yield	103
Manufacturing Loss 3%	3
Actual Yield	100

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.91
Direct Labor cost per gallon, or pound	.02
Factory Overhead per gallon, or pound	.05
Bulk Cost per gallon, or pound	.98
Complete package cost per gallon, or pound (Container plus Filling Exp.)	1.96
Factory Cost in Package per gallon, or pound	1.178

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.L. Price	1.850
2. Carload Price	1.823
(C) By Company owned or Controlled Outlet to Retail Customers	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$10,000	2.725
(E) To an Independent Retailer Dealer, Annual Purchases less than \$10,000	2.675

OPA

0000797

N 4780