

SCHEDULE I
GRADE SPECIFICATIONS

MARKET COST AND SELLING PRICES AS OF MARCH 31, 1942

Sheet 9

Market

TRADE NAME: Porch and Deck
CATEGORY: Floor, Porch & Deck Paint
COLOR: Fog Gray
NUMBER: 588
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL CO
PIGMENT: 38.8%				
Basic Carbonate White Lead	231	4.07	.0859 per lb.	19.8
Titanox	150	5.54	.0556 " "	8.
Asbestine Pulp	1/2 1/2	1.79	.00974 " "	.
Lampblack	3	20	.1035 " "	.
Ultramarine Blue	3/4	.04	.2051 " "	.
VEHICLE: 61.2%				
Refined Linseed Oil	39	5	1.0765 per Gal.	5.3
Mixing Varnish	633 1/2	86 1/4	.6700	57.7
Calculated Yield	1,099 3/4	102.89		92.2
Manufacturing Loss		2.89		
Actual Yield		100.		

COST ANALYSIS:

Material Cost per Gallon or Pound		.9222
Direct Labor Cost per Gallon or Pound		.0643
Factory Overhead per Gallon or Pound		.1260
Bulk Cost per Gallon or Pound		1.0587
Complete Package Cost per Gallon or Pound		
Package	.1278	
Labor	.0378	
Overhead	.0457	.2113
Factory Cost in Package per Gallon or Pound		1.3178

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	Delivered	1.3178	2.35
(B) To an independent wholesaler	"	1.3178	2.32
(C) By company owned or controlled outlet to retail customer		1.70	--
(D) To an independent retailer (Dealer) (Under \$500.00 - 5%)		2.71	--
(E) To other (Specify) (To larger Retail Dealer Buyer) (Over \$500.00 - 10%)		2.77	2.35

(If over 50% of our business is sold to Class D customers)

OPA

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N 4812