

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: PAINT LED SUNLIGHT EMULSION WITH GLASS LITH
 CATEGORY: Cement, brick, and stucco paint
 COLOR: White
 NUMBER: None
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
78.8, 5				
Leaded Zinc	848	13.33	.0725 lb.	96.96
Barytes	324	6.72	.0161 lb.	5.21

VEHICLE:				
21.2, 5				
Oil varnish	181.9	24.58	.70 gal.	16.91
Mineral Spirits	80	12.1	.115 gal.	1.19

CALCULATED YIELD	1233.9	58.76	
MANUFACTURING LOSS 4%		2.35	
ACTUAL YIELD		56.41	

COST ANALYSIS:

MATERIAL COST PER GALLON (TOTAL COST DIVIDED BY ACTUAL YIELD)	1.235
DIRECT LABOR COST PER GALLON (NOT AVAILABLE)	
FACTORY OVERHEAD PER GALLON (NOT AVAILABLE)	
FACTORY LABOR AND EXPENSE PER GALLON	.213
BULK COST PER GALLON	1.448
COMPLETE PACKAGE COST PER GALLON (CONTAINER PLUS CARTON)	.214
FACTORY COST IN PACKAGE PER GALLON	1.662

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 TRANSFERREES:

- (A) TO A COMPANY OWNED OR CONTROLLED OUTLET
- (B) TO AN INDEPENDENT WHOLESALER
- (C) BY COMPANY OWNED OR CONTROLLED OUTLET TO RETAIL CUSTOMER
- (D) TO AN INDEPENDENT RETAILER (DEALER)
- (E) TO OTHER (SPECIFY)