

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

Replacement Cost.

TRADE NAME MONARCH HOUSE PAINT
 CATEGORY: EXTERIOR HOUSE PAINT
 COLOR WHITE
 NUMBER 100
 QUALITY FIRST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
BASIC CARBONATE WHITE LEAD	2340	41.4	.084	196.56
" SULPHATE WHITE LEAD	882	18.7	.072	63.50
ZINC OXIDE	1638	34.7	.072	117.94
TITANIUM MAGNESIUM PIGMENT.	2214	87.	.053	117.34

VEHICLE:	Lb.	Yield in Gallons	Unit Cost	Total Cost
RAW LINSEED OIL	1320	171	1.02	174.42
REFINED LINSEED OIL	1229	159	1.10	174.90
HEAT TREATED LINSEED OIL	312	39	1.04	40.56
JAPAN DRIER.	422	63	.22	13.86

Calculated Yield	10357	614	899.08
Manufacturing Loss 2%		13	
Actual Yield		601	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.496
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound.....	.039
Bulk Cost per gallon, or pound.....	1.55
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.196
Factory Cost in Package per gallon, or pound.....	1.746

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.I. Price.....	2.073
2. Carload Price.....	1.970
(C) By Company owned or Controlled Outlet to retail customer.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500...	2.439
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500	2.583

REPRODUCED AT THE NATIONAL ARCHIVES

OPA 000272