

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

IN ONE GALLON CONTAINERS

TRADE NAME	TOUGH COAT FLOOR ENAMEL	ACTUAL COST.
CATEGORY:	INT. AND EXT. FLOOR	
COLOR	GRAY	
NUMBER	1173	
QUALITY	SECOND.	

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	290	8.	.046	13.08

VEHICLE:	Lb.	Yield in Gallons	Unit Cost	Total Cost
• VARNISH	662	89	.741	65.98
DRIERS.	32	8.8	.58	3.94
• RESINS	20.5%			
V&G. OILS	32. %			
THINNERS.	47.5%			

Calculated Yield		103.8		82.94
Manufacturing Loss	3.8	3.8		
Actual Yield		100.		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.829
Direct Labor cost per gallon, or pound.....	.028
Factory Overhead per gallon, or pound.....	.068
Bulk Cost per gallon, or pound.....	.921
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound.....	1.119

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. F.O.B. Price.....	1.428
2. Carload Price.....	1.338
(C) By Company owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500....	1.857
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500....	1.755

N 4787