

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

TRADE NAME M S FLOOR AND PORCH ENAMEL
 CATEGORY: INTERIOR AND EXT FLOOR
 COLOR GRAY
 NUMBER 731
 QUALITY FIRST.

ACTUAL COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LEAD CARBONATE	51	.9	.082	4.18
LEAD SULPHATE	60	1.	.088	5.28
ZINC OXIDE	340	7.5	.088	22.44
MAGNESIUM SILICATE	50	2.1	.01	.50

VEHICLE:				
VEGETABLE OIL	9	1.2	.81	.97
• VARNISH	616	88.	.80	70.40
THINNERS AND DILUENTS	20	2.5	1.10	2.75
• RESIN	18%			
VEGETABLE OIL	32%			
THINNERS	50%			
Calculated Yield		103.2		105.20
Manufacturing Loss	3%	3.2		
Actual Yield		100.		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.052
Direct Labor cost per gallon, or pound	.028
Factory Overhead per gallon, or pound	.089
Bulk Cost per gallon, or pound	1.149
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound	1.347

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	2.109
2. Carload Price	2.304
(C) By Company owned or Controlled Outlet to retail customers	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500	2.482
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500	2.628

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