

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

IN ONE GALLON CONTAINERS

TRADE NAME MONARCH HOUSE PAINT
 CATEGORY: EXTERIOR HOUSE PAINT
 COLOR GREEN
 NUMBER 827
 QUALITY FIRST.

ACTUAL COST.

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
P. P. CHROME GREEN	235	4.8	.26	61.10
MAGNESIUM SILICATE	100	4.3	.01	1.00
BARIUM SULPHATE	100	2.7	.013	1.30

VEHICLE:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LINSEED OIL	408	53.8	.938	50.02
VARNISH	208	32.4	.90	29.16
ADDS.	55	8.8	.34	2.89
• RESINS	12%			
VEG. OILS	35%			
THINNERS	53%			

Calculated Yield	108	146.47
Manufacturing Loss 2%	4	
Actual Yield	104	

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$ 1.399
Direct Labor cost per gallon, or pound.....	.015
Factory Overhead per gallon, or pound....	.039
Bulk Cost per gallon, or pound.....	1.453
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.196
Factory Cost in Package per gallon, or pound.....	1.681

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. I.C.M. Price.....	2.710
2. Carload Price.....	2.130
(C) By Company Owned or Controlled Outlet to retail customers.....	None
(D) To an Independent Retailer (Dealer) Annual Purchases over \$500.....	2.801
(E) To an Independent Retailer (Dealer) Annual Purchases less than \$500..	2.754

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