

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

IN ONE GALLON CONTAINERS

TRADE NAME TOUGH COAT FLAT WALL PAINT.

ACTUAL COST.

CATEGORY: INTERIOR FLAT WALL.COLOR WHITENUMBER 1197QUALITY SECOND

PIGMENT:	Lb.	Yield in Gallons	Unit Cost	Total Cost
LITHOPONE	800	13.8	.044	22.00
SILICA	80	4.1	.021	1.68
CALCIUM CARBONATE	266	11.9	.019	5.04

VEHICLE:

VEGETABLE OILS	80	10.	1.26	12.00
THINNERS	287	43.	.114	4.90
• VARNISH	148	20.	.45	9.00
• RESIN	14%			
VEG. OILS	31%			
THINNERS	55%			

Calculated Yield		102.8		55.22
Manufacturing Loss	3%	2.8		
Actual Yield		100.		

COST ANALYSIS:

Material cost per gallon or pound (Total cost divided by Actual Yield)	\$.552
Direct Labor cost per gallon, or pound	.018
Factory Overhead per gallon, or pound	.045
Bulk Cost per gallon, or pound	.015
Complete package cost per gallon, or pound (Container plus Filling Exp.)	.198
Factory Cost in Package per gallon, or pound	.813

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.L. Price	1.11
2. Carload Price	1.06
(C) By Company owned or Controlled outlet to Retail customers	None
(D) To an independent Retailer (Dealer) Annual Purchases over \$500	1.31
(E) To an independent Retailer (Dealer) Annual Purchases less than \$500	1.39

OPA

0000802

N 4785