

SCHEDULE 1
GRADE SPECIFICATIONS
COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Rapid Kote
CATEGORY: 4 Hour Enamel
COLOR: White
NUMBER:
QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Titanium Pigment				
Calcium Base	800	31.05	.0590	47.20
Surfex	200	9	.0179	3.58

VEHICLE:

33 - 40 Var	740	100	.8460	84.60
2133 Var	360	50	.3830	19.15
13 - 41 Var	370	50	.9250	46.25

CALCULATED YIELD	2470	240.05		200.78
MANUFACTURING LOSS 2-1/2%		6.01		
ACTUAL YIELD		234.04		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.86 ¹³ ₉₉
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$ 1.04
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.22

PRICES

Show the highest net unit price which was charged or which would have been charged in March 1942, to each of the following types of buyers or transferees:

(A) To a Company owned or controlled outlet	\$ 2.38
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	3.50
(D) To an Independent Retailer (Dealer)	2.38
(E) To Other (Specify) Painters & Maintenance	3.05