

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

TRADE NAME: Efesco
CATEGORY: Gloss Interior Enamel
COLOR: White
NUMBER:
QUALITY: First

FIGURE:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Titanated Lithopone	640	18.17	.0590	37.76

VEHICLE:				
2500 Varnish	487	65	1.12	72.80
Bodied Linseed	244	30.5	1.21	36.905
Turpentine	28	4	.6750	2.70
Mineral Spirits	42.2	6.5	.1239	.805
Dipentine	3.5	.5	.5353	.267
Refined Linseed	15.6	2	1.0245	2.049
Co. Index		4 oz	.3125	.078
CALCULATED FIELD				
MANUFACTURING LOSS 2-1/2%	1460.3	126.67		153.364
ACTUAL YIELD		3.17		
		123.5		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 1.24	137
Direct Labor Cost Per Gallon, or Pound	.06	
Factory Overhead Per Gallon, or Pound	.12	
Bulk Cost Per Gallon, or Pound	\$ 1.42	
Complete Package Cost Per Gallon, or Pound	<u>.18</u>	
Factory Cost in Package Per Gallon, or Pound	\$ 1.60	

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 | \$ | 2.52 |
| (B) | To an Independent Wholesaler | | |
| (C) | By Company owned or controlled outlet to
Retail Customer | | 3.60 |
| (D) | To an Independent Retailer (Dealer) | 184 | 2.52 |
| (E) | To Other (Specify) Painters & Maintenance | 230 | 3.15 1968 |