

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

TRADE NAME: Ever Trim
 CATEGORY: Trim Paint
 COLOR: Manor Green
 NUMBER:
 QUALITY: First

	<u>LB.</u>	<u>YIELD IN GALS.</u>	<u>UNIT COST</u>	<u>TOTAL C</u>
PIGMENT:				
C. P. Chrome Green	77	2.31	.2475	19.057

VEHICLE:				
Raw Linseed	97.8	11.25	.90	10.12
Alkyd Resin	56	7	1.04	7.28
Bodied Linseed	32	4	1.1750	4.70
Mineral Spirits	13	2	.1239	.24
Dipentine	7	1	.5353	.53
5225 Drier	7	1	.79	.79
CALCULATED YIELD	289.8	28.56		42.73
MANUFACTURING LOSS 2-1/2%		.71		
ACTUAL YIELD		27.85		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$1.53 ¹³
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$1.71
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.89 30~

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	\$ 3.40
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	4.95
(D) To an Independent Retailer (Dealer)	20 3.40
(E) To Other (Specify) Painters & Maintenance	27 4.50 = 23