

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

TRADE NAME: Utility
 CATEGORY: Spar Varnish
 COLOR:
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
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Beckacite 306	200	20	.1666	33.
110 Dryer	2.5		.2014	

VEHICLE:

Bodied Linseed	240	30	1.20	36.
Mineral Spirits	390	59	.1030	6.

CALCULATED YIELD	832.5	109		75.
MANUFACTURING LOSS 2-1/2%		2.72		
ACTUAL YIELD		106.28		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$	.71
Direct Labor Cost Per Gallon, or Pound		.04
Factory Overhead Per Gallon, or Pound		.08
Bulk Cost Per Gallon, or Pound	\$	.83
Complete Package Cost Per Gallon, or Pound		.18

Factory Cost in Package Per Gallon, or Pound \$ 1.01

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	\$	2.00
(B) To an Independent Wholesaler		
(C) By Company owned or controlled outlet to Retail Customer		2.85
(D) To an Independent Retailer (Dealer)	238	2.00
(E) To Other (Specify) Painters & Maintenance	364	2.55