

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

TRADE NAME: Shinglekote
CATEGORY: Shingle Stain
COLOR: Green
NUMBER:
QUALITY: First

	LB.	YIELD IN GALS.	UNIT COST	TOTAL C
PIGMENT:				
Chrome Green 25%	98.	2.45	.0959	9.3
Primrose Yellow	17.8	.35	.1666	2.9

VEHICLE:				
Raw Linseed Oil	34.2	4.37	.90	3.9
Shingle Oil	680	100.	.26	26.0

CALCULATED YIELD	830.0	107.17		42.29
MANUFACTURING LOSS 2-1/2%		2.68		
ACTUAL YIELD		104.49		

<u>COST ANALYSIS:</u>		
Material Cost Per Gallon or Pound		137
Direct Labor Cost Per Gallon, or Pound	\$	.40
Factory Overhead Per Gallon, or Pound		.02
Bulk Cost Per Gallon, or Pound	\$	.03
Complete Package Cost Per Gallon, or Pound		.45
		.18
Factory Cost in Package Per Gallon, or Pound	\$	.63

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	\$ 1.22
(B)	To an Independent Wholesaler	
(C)	By Company owned or controlled outlet to Retail Customer	1.75
(D)	To an Independent Retailer (Dealer)	230 1.22
(E)	To Other (Specify) Painters & Maintenance	283 1.50

N 5082