

SHEET 1

SCHEDULE 1  
GRADE SPECIFICATIONS  
COST AND SELLING PRICES AS OF MARCH 31, 1942  
CON FERRO PAINT & VARNISH CO.

TRADE NAME: Delta  
CATEGORY: Roof and Barn Paints  
COLOR: Red  
NUMBER: 2860  
QUALITY: First

| PIGMENT: 46%          | LB.    | GALLONS | UNIT COST      | TOTAL COST |
|-----------------------|--------|---------|----------------|------------|
| Venetian Red          | 90     | 3.46    | 3.85 P H LB.   | 3.47       |
| Asbestine             | 128    | 5.39    | 1.00           | 1.28       |
| C. C. O. Whiting      | 128    | 5.70    | .762           | .98        |
| VEHICLE: 54%          |        |         |                |            |
| Cut Soya Bean Oil     | 73.40  | 10.00   | 53.32 P H GAL. | 5.33       |
| Raw Linseed Oil       | 77.80  | 10.00   | 74.29          | 7.43       |
| Mix Varnish - V-746   | 38.65  | 5.00    | 44.04          | 2.20       |
| Raw Linseed Oil       | 124.50 | 16.00   | 74.29          | 11.89      |
| Heavy Naphtha         | 13     | 2.00    | 8.09           | .16        |
| Solution              | 41.65  | 5.00    | 2.00           | .10        |
| Cut Manganese Drier   | 7      | 1.00    | 39.88          | .40        |
| Nuodex Lead 24%       | 4.78   | .50     | 140.28         | .70        |
| Shkg., Rec. & Hdlg.   |        |         |                | 1.04       |
| Calculated Yield      | 726.78 | 64.05   |                | 34.98      |
| Manufacturing Loss 2% |        | 1.28    |                |            |
| Actual Yield          |        | 62.77   |                |            |

COST ANALYSIS

|                                                                                |     |
|--------------------------------------------------------------------------------|-----|
| Material Cost Per Gallon or Pound (Total Cost Divided by Actual Yield).....    | .56 |
| Manufacturing Expense.....                                                     | .06 |
| Bulk Cost Per Gallon, or Pound.....                                            | .62 |
| Complete Package Cost Per Gallon, or Pound (Container Plus Filling Expense)... | .18 |
| Factory Cost in Package Per Gallon, or Pound.....                              | .78 |

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                  |        |
| (B) To an Independent Whol. saler                            | \$ .84 |
| (C) By Company owned or controlled outlet to Retail Customer |        |
| (D) To an Independent Retailer (Dealer)                      | \$1.05 |
| (E) To Other (Specify)                                       |        |