

SHEET

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

TRADE NAME: Bestex
CATEGORY: Exterior House Paint
COLOR: White
NUMBER: 1101
QUALITY: First

PIGMENT: 64.5%	LB.	GALLONS	UNIT COST	TOTAL COST
B. C. White Lead	168	3.00 .0460	7.75 P H LBS	13.02
35% leaded Zinc	264	5.35 .0821	7.00	18.48
Asbestine	140	5.90 .0225	1.00	1.40
Titanium Dioxide	96	2.95 .0475	14.78	14.19
VEHICLE: 35.5%				
K.P.O. Linseed Oil	24	3.00 .0460	124.03 P H GAL	3.72
Raw Linseed Oil	156	20.00 .3067	84.02	16.80
Refined Linseed Oil	123	16.00 .2457	72.47	11.60
Mineral Spirits	52	8.00 .1227	8.06	.64
2% Manganese	3.50	.50 .0877	39.69	.20
2% Cobalt	1.75	.25 .0838	79.18	.20
24% Lead	2.40	.25 .0838	135.52	.34
Shkg., Rec. & Hdlg.				3.23
Calculated Yield	1,030.65	65.20		83.82
Manufacturing Loss 2%		1.30		3.23
Actual Yield		63.90		80.60

COST ANALYSIS:

Material Cost Per Gallon or Pound (Total Cost Divided by Actual Yield).....	1.31 - 05
Manufacturing Expense.....	.07 + 05
Bulk Cost Per Gallon, or Pound.....	1.38
Complete Package Cost Per Gallon, or Pound (Container Plus Filling Expense)...	1.45
Factory Cost in Package Per Gallon, or Pound.....	1.54

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 Wholesaler	\$1.80
(C) By Company owned or controlled outlet to Retail Customer	
(D) To an Independent Retailer (Dealer)	\$2.15
(E) To Other (Specify)	