

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

TRADE NAME: Superfine
CATEGORY: 8olor in Oil
COLOR: Lamp Black
NUMBER:
QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL
Lamp Black	220	14.63	.1414	3

VEHICLE:

Raw Linseed Oil	662	85.	.90	7
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CALCULATED YIELD	882	99.63		10
MANUFACTURING LOSS 2-1/2%		2.49		
ACTUAL YIELD		97.14		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$	1.11	137
Direct Labor Cost Per Gallon, or Pound		.16	
Factory Overhead Per Gallon, or Pound		.32	
Bulk Cost Per Gallon, or Pound	\$	1.59	
Complete Package Cost Per Gallon, or Pound		.18	
Factory Cost in Package Per Gallon, or Pound	\$	1.77	

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:

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|---|-----|------|
| (A) To a Company owned or controlled outlet | \$ | 2.75 |
| (B) To an Independent Wholesaler | | |
| (C) By Company owned or controlled outlet to
Retail Customer | | 4.15 |
| (D) To an Independent Retailer (Dealer) | | 2.75 |
| (E) To Other (Specify) Painters & Maintenance | 266 | 3.30 |