

SHEET 1

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

TRADE NAME: Delta
CATEGORY: Trim and Trellis Paints
COLOR: Shutter Green
NUMBER: 2142
QUALITY: Second

PIGMENT: 50%	LB.	GALLONS	UNIT COST	TOTAL COST
C. P. Med. Chrome Green	20	.60	24.38 P H LBS	4.88
C. P. Lt. Chrome Green	10	.36	26.12	2.61
Asbestine	120	5.05	1.00	1.20
Barytes	100	2.70	1.193	1.19
C.C.O. Whiting	120	5.35	.768	.92
VEHICLE: 50%				
Blown Linseed Oil	32.40	4.00	88.29 P H GAL	3.53
Raw Linseed Oil	202	26.00	66.13	17.19
Heavy Naphtha	52	8.00	7.92	.63
2% Soap Solution	54	6.50	2.00	.13
Mixing Varnish	14.70	2.00	65.22	1.30
2% Manganese Drier	7	1.00	38.86	.39
24% Lead Drier	3.52	.38	139.37	.52
Lamp Black Tinting	4.13	.50	73.64	.37
#311 Bodying Var.	1.82	.25	125.00	.31
Shkg., Rec. & Handling				1.41
Calculated Yield	741.57	62.69		36.58
Manufacturing Loss 2%		1.25		
Actual Yield		61.44		

COST ANALYSIS:

Material Cost Per Gallon or Pound (Total Cost Divided by Actual Yield).....	.60
Manufacturing Expense.....	.04
Bulk Cost Per Gallon, or Pound.....	.64
Complete Package Cost Per Gallon, or Pound (Container Plus Filling Expense)...	.16
Factory Cost in Package Per Gallon, or Pound.....	.80

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

\$1.08

\$1.35