

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

TRADE NAME: Continental
CATEGORY: Roof Paint
COLOR: Red
NUMBER:
QUALITY: Second

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL
Venetian Red	58.	1.45	.0338	
English Whiting	28.5	1.28	.0105	
Magnesium Silicate	28.5	1.2	.0095	

VEHICLE:

2 - 41 Var	33.3	4.5	.8930	
2115 Drer	21.	3.	.5150	
H. B. Fish Oil	32.	4.	.8160	
Raw Linseed Oil	51.8	6.65	.90	
Mineral Spirits	3.5	.5	.1239	
Paraffin Oil	8.5	1.21	.16	
CALCULATED YIELD				
MANUFACTURING LOSS 2-1/2%	265.1	23.79		
ACTUAL YIELD		.59		
		23.20		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.76
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	\$.87
Complete Package Cost Per Gallon, or Pound	.18
Factory Cost in Package Per Gallon, or Pound	\$ 1.05

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	\$ 1.49
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.10
(D) To an Independent Retailer (Dealer)	1.49
(E) To Other (Specify) Painters & Maintenance	1.85