

SHEET -

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

TRADE NAME: Delta
 CATEGORY: Wagon, Tractor & Implement Paints
 COLOR: Red
 NUMBER: 2703
 QUALITY: Second

PIGMENT: 22%	LB.	GALLONS	UNIT COST	TOTAL COST
C.P. Deep Para Toner	16	1.28	70.00 P H LBS	11.20
Ming Orange	6	.13	31.00	1.86
Barytes	100	2.70	1.282	1.28
 VEHICLE: 78%				
Varnish	85.50	12.00	75.00 P H GAL	9.00
Varnish	131	18.00	75.00	13.50
Varnish	161	22.00	64.47	14.18
Raw Linseed Oil	15.56	2.00	84.02	1.68
Heavy Naphtha	26	4.00	8.07	.32
Cut Cobalt 2%	7	1.00	79.18	.79
Cut Manganese Drier 2%	1.75	.25	39.69	.10
Nuodex Lead 24%	4.80	.50	135.52	.68
Shkg., Rec. & Handling				2.14
Calculated Yield	554.61	63.86		56.73
Manufacturing Loss 2%		1.28		
Actual Yield		62.58		

COST ANALYSIS:

Material Cost Per Gallon or Pound (Total Cost Divided by Actual Yield).....	.91
Manufacturing Expense.....	.07
Bulk Cost Per Gallon, or Pound.....	.98
Complete Package Cost Per Gallon, or Pound (Container Plus Filling Expense)...	<u>.16</u>
Factory Cost in Package Per Gallon, or Pound.....	1.14

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)

\$1.48\$1.85