

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

TRADE NAME: Best
 CATEGORY: Roof Paint
 COLOR: Red
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
Venetian Red	214.	5.35	.0338	7.22
Silex	133.5	6.	.0113	1.5
Barytes	239	6.66	.0175	4.1
English Whiting	165	7.42	.0105	1.7

VEHICLE:

Raw Linseed Oil	421	54.	.90	48.60
H B Fish Oil	80	10	.8160	8.18
Bodied Linseed	44	5.5	1.1750	6.46
Mineral Spirits	19.8	3.	.1239	.37
2109 Drier	38.5	5.5	.84	4.62
CALCULATED YIELD	1354.8	103.43		82.87
MANUFACTURING LOSS 2-1/2%		2.58		
ACTUAL YIELD		100.85		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.82 ¹³
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	\$.93
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 1.11

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	\$ 1.98
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.70
(D) To an Independent Retailer (Dealer)	1.98
(E) To Other (Specify) Painters & Maintenance	2.50