

SCHEDULE 1

## GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942.

TRADE NAME: ATHEY'S ROCKLYN VARNISH STAIN  
 CATEGORY: INTERIOR STAIN  
 COLOR: LIGHT OAK  
 QUALITY: SECOND

| PIGMENT:         | Lb. | Yld. in Gals. | Unit Cost  | Total Cost |
|------------------|-----|---------------|------------|------------|
| Oil Dye Yellow   | 2   |               | .61 @ lb.  | \$ 1.22    |
| <b>VEHICLE:</b>  |     |               |            |            |
| Varnish          | 300 | 40            | .67 @ Gal. | 26.80      |
| CALCULATED YIELD | 302 | 40            |            | 28.02      |
| MFG. LOSS 2 1/2% |     | 1             |            |            |
| ACTUAL YIELD     |     | 39            |            |            |

COST ANALYSIS:

|                                                                    |             |
|--------------------------------------------------------------------|-------------|
| Material cost per gallon (total cost divided by actual yield)..... | \$ .72      |
| Direct labor cost per gallon.....                                  | .17         |
| Complete factory cost per gallon.....                              | .89         |
| Complete package cost per gallon only.....                         | .12         |
| Factory cost in package per gallon.....                            | <u>1.01</u> |

PRICES

HIGHEST NET UNIT PRICE CHARGED OR WOULD HAVE BEEN CHARGED  
 IN MARCH-1942

|                                                                   |                 |
|-------------------------------------------------------------------|-----------------|
| (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).....                      | <u>2.03 GA.</u> |
| (E) To other (specify).....                                       |                 |

N 4899

OPA 10374