

SCHEDULE 1

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Diamond
 CATEGORY: Floor & Deck Enamel
 COLOR: Battleship Gray
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Lithopone	500	13.95	.0430	21.50
Drop Black	31.2	3	.14	4.368

VEHICLE:

13 - 41 Var	330	45	1.004	45.18
33 - 40 Var	570	77	.8560	65.912
2109 Dryer	7	1	.84	.84
Raw Linseed Oil	32.8	4.2	.90	3.78
CALCULATED YIELD	1471	144.15		141.58
MANUFACTURING LOSS 2-1/2%		3.60		
ACTUAL YIELD		140.55		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 1.01 ¹³¹
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$ 1.19
Complete Package Cost Per Gallon, or Pound	1.37
Factory Cost in Package Per Gallon, or Pound	1.37

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	\$ 2.70
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	3.75
(D) To an Independent Retailer (Dealer)	2.70 ¹³⁷
(E) To Other (Specify) Painters & Maintenance	3.40 ²⁴⁸