

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

TRADE NAME: Efesco
 CATEGORY: Interior Flat Paint
 COLOR: White
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
Zinc Stearate	8		.3131	2.5048
Cryptone C B 21	424	16.45	.0590	25.0160
Lithopone	544	15.20	.0430	23.3920
Magnesium Silicate	54	2.27	.0095	.5130
Talc	50	2.10	.0106	.53

VEHICLE:					
Bodied Linseed	111	13.75	.1312	1.1750	16.1562
33 - 40 Var	74	10 00	.0954	.8460	8.46
460 Thinner	292	45 00	.4295	.1185	5.3325

CALCULATED YIELD	1557	104.77	81.9045
MANUFACTURING LOSS 2-1/2%		2.62	
ACTUAL YIELD		102.15	

COST ANALYSIS:

Material Cost Per Gallon or Pound	.80
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.07
Bulk Cost Per Gallon, or Pound	.91
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound 1.09

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	1.71
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.55
(D) To an Independent Retailer (Dealer)	1.71
(E) To Other (Specify) Painters & Maintenance	2.30