

SHEET 1

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

Lusterex  
 Varnish Stains  
 Lt. Oak  
 DL-31  
 First

| PIGMENT: .3%          | LB.    | GALLONS | UNIT COST      | TOTAL COST |
|-----------------------|--------|---------|----------------|------------|
| Light Oak #5865       | 1.50   | .12     | 83.00 P H LBS. | 1.25       |
| VEHICLE: 99.7%        |        |         |                |            |
| Stain Varnish         | 440    | 58.75   | 98.00 P H GAL. | 57.58      |
| Turpentine            | 8.07   | 1.12    | 76.00          | .86        |
| Spec. Asphaltum       | 11.10  | 1.50    | 18.00          | .27        |
| Mixing Liquid         | 10.50  | 1.50    | 52.17          | .78        |
| Cut Cobalt            | 3.50   | .50     | 79.18          | .40        |
| Shkg., Rec. & Hdlg.   |        |         |                | 1.42       |
| Calculated Yield      | 474.67 | 63.49   |                | 63.56      |
| Manufacturing Loss 2% |        | 1.27    |                |            |
| Actual Yield          |        | 62.22   |                |            |

COST ANALYSIS:

|                                                                                |      |
|--------------------------------------------------------------------------------|------|
| Material Cost Per Gallon or Pound (Total Cost Divided by Actual Yield).....    | 1.02 |
| Manufacturing Expense.....                                                     | .03  |
| Bulk Cost Per Gallon, or Pound.....                                            | 1.05 |
| Complete Package Cost Per Gallon, or Pound (Container Plus Filling Expense)... | .16  |
| Factory Cost in Package Per Gallon, or Pound.....                              | 1.21 |

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)

\_\_\_\_\_  
 \_\_\_\_\_  
 \$2.75  
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