

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
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	.18
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
(E) To Other (Specify) Painters & Maintenance	3.40