

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

TRADE NAME: Utility
CATEGORY: Spar Varnish
COLOR:
NUMBER:
QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
Beckacite 306	200	20	.1666	33.
110 Dryer	2.5		.2014	

VEHICLE:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CO
Bodied Linseed	240	30	1.20	36.
Mineral Spirits	390	59	.1030	6.
CALCULATED YIELD	832.5	109		75.
MANUFACTURING LOSS 2-1/2%		2.72		
ACTUAL YIELD		106.28		

COST ANALYSIS:

Material Cost Per Gallon or Pound	.71
Direct Labor Cost Per Gallon, or Pound	.04
Factory Overhead Per Gallon, or Pound	.08
Bulk Cost Per Gallon, or Pound	.83
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound 1.01

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	\$ 2.00
(B) To an Independent Wholesaler	_____
(C) By Company owned or controlled outlet to Retail Customer	2.85
(D) To an Independent Retailer (Dealer)	2.00
(E) To Other (Specify) Painters & Maintenance	2.55

N 5088