

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

TRADE NAME: Bestex
 CATEGORY: Interior & Flat Wall Paints
 COLOR: White
 NUMBER: 1201
 QUALITY: First

PIGMENT: 70%	LB.	GALLONS	UNIT COST	TOTAL COST
Calcium Stearate	5	.37 .0059	27.00 P H LBS	1.35
Titanox "C"	320	11.80 .1891	5.50	17.60
Mineral Primer	180	8.00 .1282	.74	1.33
Lithopone	80	2.23 .0357	4.26	3.41
<u>3589</u>				
VEHICLE: 30%				
K.P.O. Linseed	40	5.00 .0801	124.03 P H GAL	6.20
6188 Varnish	73.70	10.00 .1603	64.84	6.48
2058 Mixing	37	5.00 .0801	74.45	3.72
Mineral Spirits	32.50	9.00 .1442	8.07	.73
B 75 Heavy Naptha	26	10.00 .1603	8.07	.81
311 Bodying	1.82	.25 .0040	125.00	.31
2% Manganese	3.50	.50 .0080	39.69	.20
24% Lead	2.40	.25 .0040	135.52	.34
Shkg., Rec. & Handling				1.70
Calculated Yield	801.92	62.40		44.18
Manufacturing Loss 2%		1.25		
Actual Yield		61.15		

COST ANALYSIS:

Material Cost Per Gallon or Pound (Total Cost Divided by Actual Yield).....	.72
Manufacturing Expense.....	.06
Bulk Cost Per Gallon, or Pound.....	.78
Complete Package Cost Per Gallon, or Pound (Container Plus Filling Expense)...	.16
	.94
Factory Cost in Package Per Gallon, or Pound.....	

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 Whol-saler	\$1.35
(C) By Company owned or controlled outlet to Retail Customer	
(D) To an Independent Retailer (Dealer)	\$1.60
(E) To Other (Specify)	

N 4689

OPA 000438