

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

TRADE NAME: Celebrated
 CATEGORY: Oil Stain
 COLOR: Light Oak
 NUMBER:
 QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL
Raw Sienna	65.4	2.35	.1010	6.
Clay	112.5	5.06	.01	1.

VEHICLE:

4 - 42 Var	74.	10.	.8070	8.
Raw Linseed Oil	93.6	12.	.90	10.
V M P Naptha	78.	12.	.1239	1.
Mineral Spirits	71.5	11.	.1239	1.
2109 Drier	82.1	11.7	.84	9.
CALCULATED YIELD	577.1	64.11		39.
MANUFACTURING LOSS 2-1/2%		1.60		
ACTUAL YIELD		62.51		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.63
Direct Labor Cost Per Gallon, or Pound	.02
Factory Overhead Per Gallon, or Pound	.03
Bulk Cost Per Gallon, or Pound	\$.68
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$.86

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	\$ 1.89
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.85
(D) To an Independent Retailer (Dealer)	1.89
(E) To Other (Specify) Painters & Maintenance	2.50

N 5081