

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

TRADE NAME: Efesco
CATEGORY: Gloss Interior Enamel
COLOR: White
NUMBER:
QUALITY: First

	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
PIGMENT: Titanated Lithopone	640	18.17	.0590	37.76

VEHICLE:	LB.	YIELD IN GALS.	UNIT COST	TOTAL COST
2500 Varnish	487	65	1.12	72.80
Bodied Linseed	244	30.5	1.21	36.905
Turpentine	28	4	.6750	2.70
Mineral Spirits	42.2	6.5	.1239	.805
Dipentine	3.5	.5	.5353	.267
Refined Linseed	15.6	2	1.0245	2.049
CALCULATED YIELD		4 oz	.3125	.078
MANUFACTURING LOSS 2-1/2%	1460.3	126.67		153.364
ACTUAL YIELD		123.5		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 1.24
Direct Labor Cost Per Gallon, or Pound	.06
Factory Overhead Per Gallon, or Pound	.12
Bulk Cost Per Gallon, or Pound	\$ 1.42
Complete Package Cost Per Gallon, or Pound	.18
Factory Cost in Package Per Gallon, or Pound	1.60

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	\$ 2.52
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	3.60
(D) To an Independent Retailer (Dealer)	18 2.52
(E) To Other (Specify) Painters & Maintenance	230 3.15 1968