

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

TRADE NAME: Superfine French Red Seal
CATEGORY: Zinc in oil
COLOR:
NUMBER:
QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CC
French Red Seal Zinc	300	6.3	.0808	24.24

VEHICLE:	LB.	YIELD IN GALS.	UNIT COST	TOTAL CC
Refined Linseed Oil	78	10	1.0245	10.245

CALCULATED YIELD	378	16.3		34.485
MANUFACTURING LOSS 2-1/2%		.4		
ACTUAL YIELD		15.9		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$ 2.17
Direct Labor Cost Per Gallon, or Pound	.16
Factory Overhead Per Gallon, or Pound	.32
Bulk Cost Per Gallon, or Pound	\$ 2.65
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$ 2.83

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	\$ 3.98
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	5.95
(D) To an Independent Retailer (Dealer)	3.98
(E) To Other (Specify) Painters & Maintenance	4.68

N 5096