

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

TRADE NAME: Pioneer
CATEGORY: Wood Filler
COLOR:
NUMBER:
QUALITY: First

PIGMENT:	LB.	YIELD IN GALS.	UNIT COST	TOTAL
English Whiting	200	9.00	.0105	2.1
Soapstone	68	2.85	.0105	.7
Chrome Yellow in oil	2		.1550	.3
Raw Sienna in oil	2	.12	.1570	.3
Silex	10	.45	.01	.1
VEHICLE:				
2109 Drier	10.5	1.5	.84	1.
2114 Drier	10.5	1.5	.69	1.
Raw Linseed Oil	19.5	2.5	.90	2.
Mineral Spirits	18.15	2.75	.1239	3.
Turpentine	5.26	.75	.6750	.5
CALCULATED YIELD	345.91	21.42		11.
MANUFACTURING LOSS 2-1/2%		.54		
ACTUAL YIELD		20.88		

COST ANALYSIS:

Material Cost Per Gallon or Pound	\$.57
Direct Labor Cost Per Gallon, or Pound	.05
Factory Overhead Per Gallon, or Pound	.11
Bulk Cost Per Gallon, or Pound	\$.73
Complete Package Cost Per Gallon, or Pound	.18

Factory Cost in Package Per Gallon, or Pound \$.91

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	\$ 1.53
(B) To an Independent Wholesaler	
(C) By Company owned or controlled outlet to Retail Customer	2.25
(D) To an Independent Retailer (Dealer)	1.53
(E) To Other (Specify) Painters & Maintenance	1.95