

Pacific Paint & Varnish Co.

INCORPORATED

MANUFACTURERS OF

TECHNICAL PAINTS

VARNISHES & LACQUERS

OFFICE
AND
FACTORY AT
BERKELEY, CALIFORNIA

SCHEDULE I

GRADE SPECIFICATIONS

COST AND SELLING PRICES AS OF MARCH 31, 1942

TRADE NAME: Sero-Cote Semi-Gloss Finish
CATEGORY: Interior Semi-Gloss Wall
COLOR: White
NUMBER: 2547
QUALITY: Third

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 52%				
Lithopone	600	16.74	.046 per lb.	\$ 27.60
Surfex	100	4.53	.025 " "	2.50
Zinc Stearate	6	.73	.358 " "	2.15
VEHICLE: 48%				
108 Flat Liquid	144	20.	.58 per gal.	\$ 11.60
Non-Stain Linseed Oil	39	5.	1.01 " "	5.05
P.L. Flat Liquid	184	25.	.67 " "	16.75
T.S. Gloss Oil	80	10.	.33 " "	3.30
Elastoil D	79	10.	.92 " "	9.20
Water Solution	8	1.	.02 " "	.02
Kerosene	96	14.	.082 " "	1.15
8% Lead Naphthenate	8	1.	.46 " "	.46
2% Cobalt Naphthenate	16	2.	.84 " "	1.68
Calculated Yield	1360	110.00		\$ 81.46
Manufacturing Loss 3%		3.30		
Actual Yield		106.70		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.76
Direct labor cost per gallon	.0540
Factory overhead per gallon	.2752
Bulk cost per gallon	1.0892
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.2940
	(1.29)

PRICES

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	\$ 1.75
(B) To an independent wholesaler	
(C) By company owned or controlled outlet to retail customer	2.00
(D) To an independent retailer (Dealer)	
(E) To other (Specify) PARENT CORPORATION OUTLETS.	1.35