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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: Quality Mixed 4-Hour Enamel
CATEGORY: Interior Trim Enamel
COLOR: White
NUMBER: 2830
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 36%				
Titanium Dioxide	100	3.08	.153 per lb.	\$ 15.30
Titanated Lithopone	300	8.46	.062 " "	18.60
VEHICLE: 64%				
N. B. Mixing Varnish	37.5	5.00	.77 per gal.	\$ 3.85
93-H Varnish	304	40.00	1.01 " "	40.40
417 Grinding Varnish	195	25.00	.93 " "	23.25
7 Gloss Oil	120	15.00	.37 " "	5.55
Mineral Spirits	50.3	7.50	.094 " "	.71
8% Lead Naphthenate	8	1.00	.46 " "	.46
2% Cobalt "	7	1.00	.84 " "	.84
Calculated Yield	1121.8	106.04		\$108.96
Manufacturing Loss 3%		3.18		
Actual Yield		102.86		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$ 1.06
Direct labor cost per gallon	.0540
Factory overhead per gallon	.2752
Bulk cost per gallon	1.3892
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.5940 (1.59)

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
(B) To an independent wholesaler
(C) By company owned or controlled outlet to retail customer
(D) To an independent retailer (dealer)
(E) To other (specify) *PARENT CORPORATION OUTLETS*

\$ 2.40
2.75
1.95

N 4664