

L.M. DUCOMMUN
PRESIDENT

A.B. RO
VICE PR

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: Master Mixed 4 Hour Enamel
CATEGORY: Interior Trim Enamel
COLOR: White
NUMBER: 2430
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 35%				
Titanium Dioxide	175	5.38	.153 per lb.	\$ 26.78
Titanium Calcium	150	5.75	.059 " "	8.85
Titanated Lithopone	50	1.41	.062 " "	3.10
VEHICLE: 65%				
N.B. Mixing Varnish	37	5.00	.77 per gal.	3.85
5% Zinc Naphthenate	8	1.00	.87 " "	.87
Alkyd Resin Solution				
118A	546	71.00	.93 " "	66.03
417 Grinding Liquid	40	5.00	.93 " "	4.65
8% Lead Naphthenate	8	1.00	.46 " "	.46
2% Cobalt	8	1.00	.84 " "	.84
2% Mang.	8	1.00	.47 " "	.47
Dipentene	43	6.00	.70 " "	4.20
Calculated Yield	1073	103.54		\$120.10
Manufacturing Loss 3%		3.11		
Actual Yield		100.43		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$ 1.20
Direct labor cost per gallon	.0540
Factory overhead per gallon	.2752
Bulk cost per gallon	1.5292
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.7340 (1.73)

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

\$ 2.75
3.15
2.14

N 4663

OPA 000386