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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: Sero-Cote Gloss Finish
CATEGORY: Interior Gloss Wall
COLOR: White
NUMBER: 3364
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 50%				
Lithopone	325	9.10	.046 per lb.	\$ 14.95
VEHICLE: 50%				
Elastoil D	40	5.00	.92 per gal.	4.60
N.B. Mixing Varnish	93	12.50	.77 " "	9.63
7 Gloss Oil	160	20.00	.37 " "	7.40
2% Cobalt Naphthenate	1	.13	.84 " "	.11
Mineral Spirits	35	5.13	.094	.48
Calculated Yield	654	51.86		\$ 37.17
Manufacturing Loss 2½%		1.30		
Actual Yield		50.56		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.74
Direct labor cost per gallon	.0540
Factory overhead per gallon	.2752
Bulk cost per gallon	1.0692
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.2740 (1.27)

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) *TARENT CORPORATION OUTLETS*

\$ 1.75
2.00
1.35