

L.M. DUCOMMUN
PRESIDENT

A.B. ROSS
VICE PRES

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 High Gloss Finish
CATEGORY: Interior Gloss Wall
COLOR: White
NUMBER: 2364
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 37%				
Titanium Dioxide	100	3.08	.153 per lb.	\$ 15.30
" Calcium "R"	150	5.54	.059 " "	8.85
Surfex	150	6.80	.025 " "	3.75
Aluminum Sterate Paste	5	.67	.1523 " "	.76
VEHICLE: 63%				
N.B. Mixing Varnish	37	5.00	.77 per gal.	3.85
12 1/2 White Enamel Liquid	361	47.00	1.11 " "	52.17
7 Gloss Oil	184	23.00	.37 " "	8.51
Non Stain Linseed Oil	39	5.00	1.01 " "	5.05
Mineral Spirits	33	5.00	.094 " "	.47
8% Lead Naphthenate	8	1.00	.46 " "	.46
2% Cobalt Naphthenate	3.5	.50	.84 " "	.42
Calculated Yield	1070.5	102.59		\$ 99.59
Manufacturing Loss 2 1/2%		2.56		
Actual Yield		100.03		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$ 1.00
Direct labor cost per gallon	.0540
Factory overhead per gallon	.2752
Bulk cost per gallon	1.3292
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.5340
	(1.53)

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.*

\$ 2.00
2.30
1.62