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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: Master Mixed House Paint
CATEGORY: Exterior House Paint
COLOR: White
NUMBER: 143
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 66%				
Titanium Dioxide	56	1.72 ^{.0640} .0169	.153 per lb.	\$ 8.57
Lead Sulphate	236	4.32 ^{.0426}	.077 " "	18.17
Lead Carbonate	270	4.82 ^{.0475} .0475	.079 " "	21.33
35% Lead Zinc	400	8.21 ^{.0808} .0808	.077 " "	30.80
Talc	175	7.37 ^{.0725} .0725	.0117 " "	2.05
		<u>.2603</u>		
VEHICLE: 34%				
Raw Linseed Oil	201	26.00 ^{.256}	.91 per gal.	\$ 23.66
8% Lead Napthenate	16	2.00	.46 " "	.92
Non-Stain Linseed Oil	205	26.50 ^{.261}	1.01 " "	26.77
Mineral Spirits	61	9.00	.094 " "	.85
Water Solution	4	.50	.02 " "	.01
Bodied Linseed Oil	80	10.00 ^{.0985} .0985	1.13 " "	11.30
2% Cobalt Napthenate	8	1.00 ^{.6155} .6155	.84 " "	.84
2% Mang. Napthenate	1.5	.19	.47 " "	.09
Calculated Yield	1713.5	101.63		\$145.36
Manufacturing Loss 2%		2.03		
Actual Yield		99.60		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$ 1.46
Direct labor cost per gallon	.0270
Factory overhead per gallon	.1376
Bulk cost per gallon	1.6246
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.8294 (1.83)

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	2.16
(C) By company owned or controlled outlet to retail customer	2.48
(D) To an independent retailer (dealer)	1.91
(E) To other (specify) PARENT CORPORATION OUTLETS	

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