

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: Quality Mixed House Paint
CATEGORY: Exterior House Paint
COLOR: White
NUMBER: 1243
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 66%				
Lead Sulphate	505	9.00 ^{.0818}	.077 per lb.	\$ 38.89
35% Leaded Zinc	400	8.20 ^{.0802}	.077 " "	30.80
Talc	225	9.48 ^{.0928}	.0117 " "	2.63
		<u>.2610</u>		
VEHICLE: 34%				
Water Solution	6.25	.75	.02 per gal.	\$.02
H.B. Boiled Linseed Oil	32.00	4.00 ^{.0391}	1.09 " "	4.36
Raw Linseed Oil	457.00	59.00 ^{.578}	.91 " "	53.69
8% Lead Naphthenate	16.00	2.00 ^{.6171}	.46 " "	.92
2% Mang. Naphthenate	1.75	.25	.47 " "	.12
2% Cobalt Naphthenate	7.00	1.00	.84 " "	.84
Mineral Spirits	57.00	8.50	.094 " "	.80
Calculated Yield	1707.00	102.18		\$133.07
Manufacturing Loss 2%		2.04		
Actual Yield		100.14		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$ 1.33
Direct labor cost per gallon	.0270
Factory overhead per gallon	.1376
Bulk cost per gallon	1.4946
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.6994 (1.70)

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	1.87
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	2.14
(E) To other (Specify) PARENT CORPORATION OUTLETS.	1.70

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