

L. M. McCOMB
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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: Quality Mixed Flat Paint
CATEGORY: Interior Flat Wall
COLOR: White
NUMBER: 1513
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 65%				
Titanium Calcium	675	26.3 .256	.059 per lb.	\$ 39.83
Talc	100	4.2	.0117 " "	1.17
Calcium Carbonate	100	4.5	.0069 " "	.69
Aluminum Stearate Paste	10	1.3	.1523 " "	1.52
		36.3 .353		
VEHICLE: 35%				
Calcium Linoleate	3	.3	.112 per lb.	\$.34
10B Flat Liquid	116	16.00 .1555	.58 " gal.	9.28
7 Gloss Oil	96	12.00 .1167	.37 " "	4.44
Kerosene	95	14.00	.082 " "	1.15
Mineral Spirits	148	23.00	.094 " "	2.16
8% Lead Naphthenate	8	1.00	.46 " "	.46
2% Cobalt Naphthenate	2	.25	.84 " "	.21
Calculated Yield	1353	102.85		\$ 61.25
Manufacturing Loss 2 1/2%		2.57		
Actual Yield		100.28		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.61
Direct labor cost per gallon	.0405
Factory overhead per gallon	.2064
Bulk cost per gallon	.8569
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.0617 (1.06)

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	No sales
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	No sales
(E) To other (Specify) PARENT CORPORATION OUTLETS.	1.25