

L. M. DUCORMUN
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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 One Coat Semi-Gloss Paint
CATEGORY: Interior Semi-Gloss Wall
COLOR: White
NUMBER: 1647
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COS
PIGMENT: 38%				
Titanium Dioxide	75	2.30	.153 per lb.	\$ 11.48
Titanium Calcium "R"	300	11.08	.059 " "	17.70
Surfex	150	6.80	.025 " "	3.75
Aluminum Stearate Paste	10	1.33	.1523 " "	1.52

VEHICLE: 62%				
P.L. Flat Liquid	298	40.	.67 per gal.	\$ 26.80
124 White En. Liquid	228	30.	1.11 " "	33.30
Mineral Spirits	54	8.	.094 " "	.75
7 Gloss Oil	40	5.	.37 " "	1.85
8% Lead Naphthenate	8	1.	.46 " "	.46
2% Cobalt Naphthenate	7	1.	.84 " "	.84

Calculated Yield	1170	106.51		\$ 98.45
Manufacturing Loss 3%		3.20		
Actual Yield		103.31		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.95
Direct labor cost per gallon	.054
Factory overhead per gallon	.275
Bulk cost per gallon	1.279
Complete package cost per gallon (Container plus filling expense)	.204
Factory cost in package per gallon	1.484
	(1.48)

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.*

\$
No. Sal
No. SALE
1.72