

L. M. Ducommun
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A. B. ROY
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 Semi-Gloss Finish
CATEGORY: Interior Semi-Gloss Wall
COLOR: White
NUMBER: 2047
QUALITY: Second

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 61%				
Lithopone	600	16.74	.046 per lb.	\$ 27.60
Titanium Calcium	300	11.51	.059 " "	17.70
Talc	75	3.16	.0117 " "	.88
Surfex	25	1.13	.025 " "	.63
VEHICLE: 39%				
Calcium Linoleate	5	.5	.112 per lb.	.56
Blown Fish Oil	41	5.00	.89 per gal.	4.45
Non-Stain Linseed Oil	23	3.00	1.01 " "	3.03
7 Gloss Oil	40	5.00	.37 " "	1.85
93-H Varnish	221	29.00	1.01 " "	29.29
P.L. Flat Liquid	110	15.00	.67 " "	10.05
Mineral Spirits	182	27.00	.094 " "	2.54
2% Cobalt Naphthenate	8	1.00	.84 " "	.84
Calculated Yield	1630	118.04		\$ 99.42
Manufacturing Loss 3%		3.54		
Actual Yield		114.50		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.87
Direct labor cost per gallon	.05
Factory overhead per gallon	.27
Bulk cost per gallon	1.19
Complete package cost per gallon (Container plus filling expense)	.20
Factory cost in package per gallon	1.40
	(1.4

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	2.05
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	2.35
(E) To other (Specify) PARENT CORPORATION OUTLETS	1.60