

L. M. Ducommun
PRESIDENT

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 Flat Paint
CATEGORY: Interior Flat Wall
COLOR: White
NUMBER: 2313
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 66%				
Titanium Calcium	750	28.77 .2736	.059 per lb.	\$ 44.25
Talc	100	4.21 .0400	.0117 " "	1.17
Calcium Carbonate	100	4.43 .0421	.0069 " "	.69
Zinc Stearate	4	.48 .0076	.358 " "	1.43
		.3603		
VEHICLE: 34%				
Elastoil D	63	8.00 .0761	.92 per gal.	\$ 7.36
108 Flat Liquid	129	18.00 .1712	.58 " "	10.44
90 Flat Liquid	73	10.00 .0951	.65 " "	6.50
Kerosene	69	10.00 .0951	.082 " "	.82
N.B. Mixing Varnish	37	5.00 .0476	.77 " "	3.85
Mineral Spirits	94	14.00 .1332	.094 " "	1.32
8% Lead Naphthenate	16	2.00 .0190	.46 " "	.92
2% Cobalt Naphthenate	2	.25 .0024	.84 " "	.21
Calculated Yield	1437	105.14		\$ 78.96
Manufacturing Loss 2 1/2%		2.63		
Actual Yield		102.51		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.77
Direct labor cost per gallon	.0405
Factory overhead per gallon	.2064
Bulk cost per gallon	1.0169
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.2217
	(1.22)

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	1.70
(C) By company owned or controlled outlet to retail customer	1.95
(D) To an independent retailer (Dealer)	1.45
(E) To other (Specify) PARENT CORPORATION OUTLETS.	1.45

N 4457