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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: Sero-Cote Flat Paint
CATEGORY: Interior Flat Wall
COLOR: White
NUMBER: 2513
QUALITY: Third

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 61%				
Lithopone	300	8.37 .0798	.046 per lb.	\$ 13.80
Titanium Calcium	200	7.67 .0731	.059 " "	11.80
Talc	200	8.42 .0802	.0117 " "	2.34
Calcium Carbonate	150	6.65 .0634	.0069 " "	1.04
Aluminum Stearate Paste	10	1.33 .0127	.1523 " "	1.52
		.3092		
VEHICLE: 39%				
H.B. Bodied Linseed Oil	40	5. .0477	1.09 per gal.	\$ 5.45
108 Flat Liquid	108	15. .1430	.58 " "	8.70
T.S. Gloss Oil	160	20. .1907	.33 " "	6.60
Kerosene	69	10. .082	.082 " "	.82
Mineral Spirits	142	21. .094	.094 " "	1.97
8% Lead Naphthenate	8	1. .46	.46 " "	.46
2% Cobalt Naphthenate	4	.50 .84	.84 " "	.42
Calculated Yield	1391	104.94		\$ 54.92
Manufacturing Loss 2 1/4%		2.62		
Actual Yield		102.32		

COST ANALYSIS:

Material Cost per gallon (Total cost divided by actual yield)	\$.54
Direct labor cost per gallon	.0405
Factory overhead per gallon	.2064
Bulk cost per gallon	.7869
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	.9917
	(.99)

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	1.40
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (Dealer)	1.60
(E) To other (Specify) PARENT CORPORATION OUTLETS.	1.08

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