

L. M. DuCOMMUN
PRESIDENT

A. B. R.
VICE P.

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 Enamel
CATEGORY: Interior Trim Enamel
COLOR: White
NUMBER: 2130
QUALITY: Third

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 53%				
Lithopone	350	9.84	.046 Per Lb.	\$ 16.10
VEHICLE: 47%				
N.B. Mixing Varnish	149	20.00	.77 Per Gal.	15.40
93-H Varnish	115	15.00	1.01 " "	15.15
2% Cobalt Naphthenate	1	.13	.84 " "	.11
8% Lead Naphthenate	7	.50	.46 " "	.23
Mineral Spirits	41	6.13	.094 " "	.58
Calculated Yield	663	51.60		\$ 47.57
Manufacturing Loss 3%		1.55		
Actual Yield		50.05		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	\$.95
Direct labor cost per gallon	.0540
Factory overhead per gallon	.2752
Bulk cost per gallon	1.2792
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.4840 (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 Sales

No Sales

1.54

N 4665