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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 House Paint
CATEGORY: Exterior House Paint
COLOR: White
NUMBER: 243
QUALITY: Third

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 60.8%				
Lithopone	200	5.58 <i>.0584</i>	.046 per lb.	\$ 9.20
35% Lead Zinc	200	4.10 <i>.0584</i>	.077 " "	15.40
Titanium Barium	100	2.81 <i>.0584</i>	.061 " "	6.10
Calcium Carbonate	150	6.65 <i>.0651</i>	.0069 " "	1.04
Talc	200	8.42 <i>.0835</i>	.0117 " "	2.34
		<i>2699</i>		
VEHICLE: 39.2%				
Calcium Linoleate	5	.50	.112 per lb.	\$.56
M-17 OKO	56	7.00 <i>.0685</i>	1.39 " gal.	9.73
Raw Linseed Oil	294	39.00 <i>.3828</i>	.91 " "	35.49
Mineral Spirits	169	25.00 <i>.4505</i>	.094 " "	2.35
8% Lead Naphthenate	8	1.00	.46 " "	.46
2% Cobalt Naphthenate	8	1.00	.84 " "	.84
2% Mang. Naphthenate	8	1.00	.47 " "	.47
Calculated Yield	1398	102.06		\$ 83.98
Manufacturing Loss 2%		2.04		
Actual Yield		100.02		

COST ANALYSIS:

Material Cost per gallon (total cost divided by actual yield)	\$.84
Direct labor cost per gallon	.0270
Factory overhead per gallon	.1376
Bulk cost per gallon	1.0046
Complete package cost per gallon (Container plus filling expense)	.2048
Factory cost in package per gallon	1.2094 (1.21)

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.	1.28

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