L. M. DuCOMMUN
PRESIDENT

A. B. RO
VICE PR

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 4 Hour Enamel
CATEGORY: Interior Trim Enamel
COLOR: White
NUMBER: 2430
QUALITY: First

	LB.	YIELD IN GALLONS	UNIT COST	TOTAL COST
PIGMENT: 35%				
Titanium Dioxide	175	5.38	.153 per lb.	$ 26.78
Titanium Calcium	150	5.75	.059 " "	8.85
Titanated Lithopone	50	1.41	.062 " "	3.10
VEHICLE: 65%				
N.B. Mixing Varnish	37	5.00	.77 per gal.	3.85
5% Zinc Naphthenate	8	1.00	.87 " "	.87
Alkyd Resin Solution 118A	546	71.00	.93 " "	66.03
417 Grinding Liquid	40	5.00	.93 " "	4.65
8% Lead Naphthenate	8	1.00	.46 " "	.46
2% Cobalt "	8	1.00	.84 " "	.84
2% Mang. "	8	1.00	.47 " "	.47
Dipentine	43	6.00	.70 " "	4.20
Calculated Yield	1073	103.54		$120.10
Manufacturing Loss 3%		3.11		
Actual Yield		100.43		

COST ANALYSIS:

Material cost per gallon (Total cost divided by actual yield)	$ 1.20
Direct labor cost per gallon	.054C
Factory overhead per gallon	.275[illegible]
Bulk cost per gallon	1.529[illegible]
Complete package cost per gallon (Container plus filling expense)	.204[illegible]
Factory cost in package per gallon	1.734C
	(1.73)

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	$ 2.75
(C) By company owned or controlled outlet to retail customer	
(D) To an independent retailer (dealer)	3.15
(E) To other (specify) PARENT CORPORATION OUTLETS	2.14

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