

Valentine Co. Inc.
Name of Company

Schedule 1.
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: *Valpar*
Category: *Spa Varnish (Gloss)*
Color: *Clear*
Number: *010434*
Quality:

Lb. Yield in Gallons Unit Cost Total Cost

PIGMENT:

Amberal 11.67 .1755 \$ 2.05

VEHICLE: *Light Castor Oil* 41.83 .1450 6.07
Varnish 44.17 .0171 .76
Wax 1.75 .1587 .28
Cobalt .58 .3167 .18

Calculated Yield
Manufacturing Loss
Actual Yield

100.00
5%
95.00

\$ 9.34
.0983 per gal
x 7.44 per gal
+ 19.50

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield) \$.7363
Direct Labor Cost per gallon, or pound
Factory Overhead per gallon, or pound
Bulk Cost per gallon, or pound
Complete Package Cost per gallon, or pound (container plus filling expense) .1873
Factory Cost in Package per gallon, or pound \$ 1.1015

PRICES

Show the 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)

\$
4.00
4.00

N 4681

OPA 000426