Valentine & Co Inc.
Name of Company

Schedule 1
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: Trench Formula
Category: Enamel Underwater
Color: White
Number: 543027
Quality: First.

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT:				
Titanox C	48.23		.0525	$ 2.53
Talc	9.82		.0117	.11
VEHICLE: Varnish 238	24.12		.1022	2.47
Pale Rosin Spirit	1.83		.1214	.22
Kerosene	12.80		.0122	.16
Nuodex Lead	1.00		.1587	.16
Varnish 624	.20		.1605	03
Varnolene	2.00		.0171	03
Calculated Yield	100.00			$ 5.71
Manufacturing Loss	5%			.0601 per lb
Actual Yield	95.00			X 12.5 lbs per gal
				+ 1% Overhead

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	$ .7517
Direct Labor Cost per gallon, or pound	
Factory Overhead per gallon, or pound	.1220
Bulk Cost per gallon, or pound	$ 1.1202
Complete Package Cost per gallon, or pound (container plus filling expense)	.1621
Factory Cost in Package per gallon, or pound	$ 1.1723

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	2.48
(C)	By Company Owned or Controlled Outlet to Retail Customer	
(D)	To an Independent Retailer (Dealer)	2.75
(E)	To Other (Specify)	

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