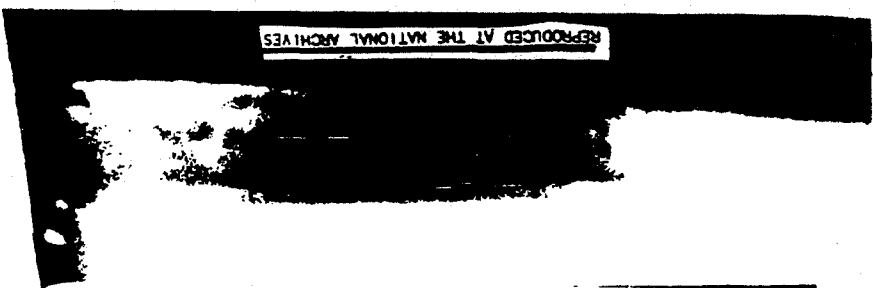


ion of
lots a
thians
of redia
add 1/2
nal ma
old pair
used on
nmenta
AST
IPAN
STON
S



REPRODUCED AT THE NATIONAL ARCHIVES

Valpar
Name of Company

Schedule 1
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: *Valpar*
Category: *Paint*
Color: *white*
Number: *13-377*
Quality: *...*

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT:				
<i>Leaded zinc</i>	<i>19.88</i>		<i>.0689</i>	<i>\$ 1.37</i>
<i>Zinc white</i>	<i>31.71</i>		<i>.0421</i>	<i>1.33</i>
<i>Titanium BENT</i>	<i>15.90</i>		<i>.0500</i>	<i>.87</i>
<i>My blacks</i>	<i>5.96</i>		<i>.0077</i>	<i>.06</i>
<i>Others</i>	<i>5.96</i>		<i>.0217</i>	<i>.13</i>
VEHICLE:				
<i>Ran Immersal</i>	<i>15.03</i>		<i>.0990</i>	<i>1.49</i>
<i>Varnish</i>	<i>1.74</i>		<i>.0171</i>	<i>.03</i>
<i>Varnish 600</i>	<i>3.00</i>		<i>.1033</i>	<i>.31</i>
<i>770</i>	<i>62</i>		<i>.0687</i>	<i>.04</i>
Calculated Yield	<i>100.00</i>			<i>\$ 5.63</i>
Manufacturing Loss	<i>4%</i>			<i>.0586</i>
Actual Yield				<i>x 18.84</i>
	<i>96.00</i>			<i>+ 1% =</i>

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	<i>\$ 1.11</i>
Direct Labor Cost per gallon, or pound	<i>.20</i>
Factory Overhead per gallon, or pound	<i>.03</i>
Bulk Cost per gallon, or pound	<i>\$ 1.363</i>
Complete Package Cost per gallon, or pound (container plus filling expense)	<i>.162</i>
Factory Cost in Package per gallon, or pound	<i>\$ 1.531</i>

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 *1.531*
- (B) To an Independent Wholesaler *1.531*
- (C) By Company Owned or Controlled Outlet to Retail Customer *1.531*
- (D) To an Independent Retailer (Dealer) *1.531*
- (E) To Other (Specify) *1.531*

N 4679

OPA 000424