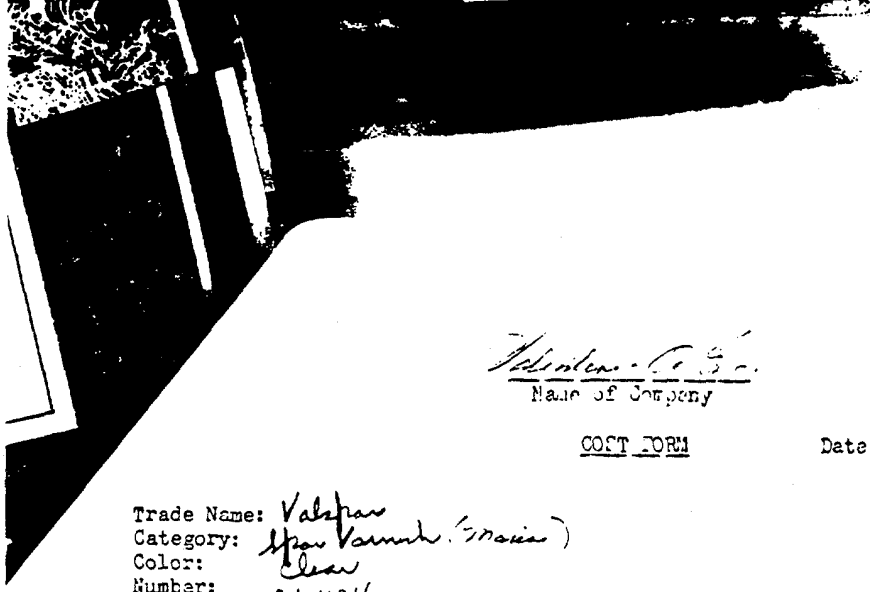


Valentine C. S. Co.
Name of Company

Schedule 1
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: Valspar
Category: Spar Varnish (Marine)
Color: Clear
Number: 01434
Quality:

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT:				
Amberol	11.67		.1755	$ 2.05
VEHICLE: Dehyd Castor Oil	41.83		.1450	6.07
Varnolene	44.17		.0171	.76
Nuodex Lead	1.75		.1587	.28
" Cobalt	.58		.3167	.18
Calculated Yield	100.00			$ 9.34
Manufacturing Loss	5%			.0983 per gal
Actual Yield	95.00			x 7.4 lbs per gal
				+ 1% Sales

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	$ .7363
Direct Labor Cost per gallon, or pound	.1769
Factory Overhead per gallon, or pound	.9132
Bulk Cost per gallon, or pound	$
Complete Package Cost per gallon, or pound (container plus filling expence)	.1873
Factory Cost in Package per gallon, or pound	$ 1.1005

PRICES

Show the Highest 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	4 cs
(C)	By Company Owned or Controlled Outlet to Retail Customer	
(D)	To an Independent Retailer (Dealer)	4 cs
(E)	To Other (Specify)	