

Valentine Co. Inc.
Name of Company

Schedule 1.
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: Metropolitan
Category: Interior Flat
Color: white
Number: 793002
Quality: blind

	Lb.	Yield in Gallons	Unit Cost	Total Cost
PIGMENT:				
Cal. Linoleate		.92	.0800	.07
Titanium C		14.18	.0525	.74
Umber		26.86	.0459	1.23
Whiting		16.99	.0053	.09
Asbestine		7.06	.0097	.07
VEHICLE:				
Varnish 428		7.94	.1124	.89
" 793		2.77	.0442	.12
Boysen oil		.88	.1465	.12
Tulhu 1K		4.29	.1293	.55
Kerosene		10.42	.0122	.13
Boys Water		2.50		.08
Vehicle		4.80	.0171	.06
Varnish 624		40	.1565	.63
Calculated Yield		100.00		4.15
Manufacturing Loss		3%		.0428 per lb.
Actual Yield		97.00		14 lb per gal.
				+ 1% for affix

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	\$.6107
Direct Labor Cost per gallon, or pound	.1767
Factory Overhead per gallon, or pound	.7874
Bulk Cost per gallon, or pound	.1631
Complete Package Cost per gallon, or pound (container plus filling expense)	.9505
Factory Cost in Package per gallon, or pound	

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 1.20
(C) By Company Owned or Controlled Outlet to Retail Customer
(D) To an Independent Retailer (Dealer) 1.26
(E) To Other (Specify)

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