Valentine & Co Inc.
Name of Company

Schedule 1
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: Trench Formula
Category: Enamel Undercoater
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 Linseed Oil	1.83		.1214	.22
Kerosene	12.80		.0122	.16
Nuodex Lead	1.00		.1587	.16
Varnish 624	.20		.1565	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
				+ 12% Overhead

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	$ .7577
Direct Labor Cost per gallon, or pound	
Factory Overhead per gallon, or pound	.1220
Bulk Cost per gallon, or pound	$ .8797
Complete Package Cost per gallon, or pound (container plus filling expence)	.1621
Factory Cost in Package per gallon, or pound	$ 1.1732

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	2.13
(C)	By Company Owned or Controlled Outlet to Retail Customer	
(D)	To an Independent Retailer (Dealer)	2.70
(E)	To Other (Specify)	

N 4682