

Valentine - C. S. Co.
Name of Company

Schedule 1.
Sheet 1

COST FORM

Date March 31, 1942.

Trade Name: Valstar
Category: High Varnish (Enamel)
Color: Clear
Number: 010434
Quality:

Lb.	Yield in Gallons	Unit Cost	Total Cost
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PIGMENT:

<u>Amberal</u>	<u>11.67</u>	<u>.1755</u>	<u>\$ 2.05</u>
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VEHICLE: <u>Light Cotton Oil</u>	<u>71.83</u>	<u>.1450</u>	<u>6.07</u>
<u>Varnish</u>	<u>44.17</u>	<u>.0171</u>	<u>.76</u>
<u>Woodstock</u>	<u>1.75</u>	<u>.1587</u>	<u>.28</u>
<u>Colony</u>	<u>.58</u>	<u>.3167</u>	<u>.18</u>

Calculated Yield
Manufacturing Loss
Actual Yield

<u>100.00</u>
<u>5%</u>
<u>95.00</u>

\$ 9.34
.0983 per gal
x 7.44 per gal
+ 1% for

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	<u>\$.7363</u>
Direct Labor Cost per gallon, or pound	<u>.1767</u>
Factory Overhead per gallon, or pound	<u>.1732</u>
Bulk Cost per gallon, or pound	<u>.1873</u>
Complete Package Cost per gallon, or pound (container plus filling expense)	<u>.1873</u>
Factory Cost in Package per gallon, or pound	<u>\$ 1.1005</u>

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

<u>4.00</u>
<u>4.00</u>
<u>4.00</u>