

Valentine P. Co.
Name of Company

Schedule 1.
Sheet 1

COST FORM

Date March 21, 1942.

Trade Name: *Valentine*
Category: *Paint*
Color: *White*
Number: *130290*
Quality: *First*

Lb. Yield in Gallons Unit Cost Total Cost

PIGMENT:

<i>Lead zinc</i>	<i>34.20</i>	<i>.0689</i>	<i>\$ 2.36</i>
<i>White lead</i>	<i>13.70</i>	<i>.0727</i>	<i>1.05</i>
<i>Titanium Oxide AA</i>	<i>11.15</i>	<i>.1451</i>	<i>1.65</i>
<i>Asbestos</i>	<i>8.55</i>	<i>.0097</i>	<i>.08</i>
<i>Silica</i>	<i>8.55</i>	<i>.0217</i>	<i>.19</i>

VEHICLE:

<i>Varnish 637</i>	<i>2.70</i>	<i>.1223</i>	<i>.33</i>
<i>Linseed oil</i>	<i>17.35</i>	<i>.1210</i>	<i>2.10</i>
<i>Varnish</i>	<i>3.50</i>	<i>.0171</i>	<i>.06</i>

Calculated Yield	<i>100.00</i>	<i>\$ 7.82</i>
Manufacturing Loss	<i>4.00</i>	<i>.081</i>
Actual Yield	<i>96</i>	<i>X 19</i>
		<i>+ 1%</i>

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield)	<i>\$ 1.57</i>
Direct Labor Cost per gallon, or pound	<i>.10</i>
Factory Overhead per gallon, or pound	<i>.12</i>
Bulk Cost per gallon, or pound	<i>\$ 1.82</i>
Complete Package Cost per gallon, or pound (container plus filling expense)	<i>.16</i>
Factory Cost in Package per gallon, or pound	<i>\$ 1.71</i>

PRICES

Show the Highest Net Unit price which was charged or which would have charged in March 1942, to each of the following types of buyers or transfer

- (A) To a Company Owned or Controlled Outlet *6*
- (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) *—*