

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
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PIGMENT:

<u>Lead Oxide</u>	<u>34.20</u>	<u>.0689</u>	<u>\$ 2.36</u>
<u>White Lead</u>	<u>13.70</u>	<u>.0777</u>	<u>1.05</u>
<u>Titanium Oxide AA</u>	<u>11.15</u>	<u>.1451</u>	<u>1.62</u>
<u>Asbestos</u>	<u>8.55</u>	<u>.0097</u>	<u>.08</u>
<u>Silica</u>	<u>8.55</u>	<u>.0217</u>	<u>.19</u>

VEHICLE:

<u>Vinyl 637</u>	<u>2.70</u>	<u>.1223</u>	<u>.33</u>
<u>Linseed oil</u>	<u>17.35</u>	<u>.1210</u>	<u>2.10</u>
<u>Varnishes</u>	<u>3.50</u>	<u>.0171</u>	<u>.06</u>

Calculated Yield
Manufacturing Loss
Actual Yield

<u>100.00</u>	<u>\$ 7.82</u>
<u>4.00</u>	<u>.0514</u>
<u>96</u>	<u>x .19</u>
	<u>+ .15</u>

COST ANALYSIS:

Material Cost per gallon or pound (total cost Divided by Actual Yield) \$ 1.57
Direct Labor Cost per gallon, or pound15
Factory Overhead per gallon, or pound
Bulk Cost per gallon, or pound \$ 1.82
Complete Package Cost per gallon, or pound (container plus filling
expense) .16
Factory Cost in Package per gallon, or pound \$ 1.71

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 2
- (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) —