Brazil Corporation has a simple capital structure, and its equity section follows:

Stockholders' Equity	
Common stock, $0.50 par value, 800,000 shares authorized, 300,000 shares issued and outstanding	$ 150,000
Paid-in capital in excess of par - common stock	750,000
Retained earnings	2,400,000
Total stockholders' equity	$3,300,000

Chile Corporation has a complex capital structure, and its equity section follows:

Stockholders' Equity			
Capital stock:			
Preferred stock, $50 par value, callable at 103, 5%, cumulative, 100,000 shares authorized, 60,000 shares issued and outstanding	$3,000,000		
Common stock, $1 par value, 500,000 shares authorized, 200,000 shares issued and outstanding	200,000	$3,200,000	
Additional paid-in capital			
Paid-in capital in excess of par - preferred stock	$ 60,000		
Paid-in capital in excess of par - common stock	800,000	860,000	
Total paid-in capital			$ 4,060,000
Retained earnings			6,910,000
Total stockholders' equity			$10,970,000

With the exception of the current year's preferred dividend which is now due, Chile has paid all dividends on the preferred stock.

Determine the issue price of each company's common and preferred stock. Determine the book value per common share for each company.