

DEPARTMENT
OR COMPANY NO. 3.02

PROFIT AND LOSS

SHEET NO. 1

ANACONDA SALES COMPANY
EAST CHICAGO OFFICE

PNYC00007418

N11337

LINE CLASS NO. NO.		LEDGER ACCOUNTS	GENERAL LEDGER BALANCES		
			DEC. 31ST, 1938 PRIOR YEAR		DEC. 31ST, 1939 CURRENT MONTH
1		Gross Sales (Less returns and allowances)			
2		White Lead Department			
3	83	To Outsiders - White Lead	\$ 101,749.51	\$ 102,955.79	
4		To Unconsolidated Subsidiaries:			
5	82	Anaconda Wire & Cable Co., Pawtucket, R. I.		8.66	
6	82	Anaconda Wire & Cable Co., Hastings, N. Y.		7.91	
7	83	To Outsiders - White Lead-in-Oil	43,242.22	44,208.84	
8		To Consolidated Subsidiaries:			
9	80	American Brass Co., Detroit, Mich.	43.31	238.83	
10	80	American Brass Co., Buffalo, N. Y.	8.66	-	
11		International Smelting and Refining Co.			
12	80	Baritan Copper Works, Perth Amboy, N. J.	91.57	-	
13	81	Chile Exploration Company	433.12	-	
14		To Unconsolidated Subsidiaries:			
15	82	Anaconda Wire and Cable Co., Hastings, N. Y.	18.31	-	
16	82	Walker Mining Company, Portola, Cal.	-	60.66	147,480.91
17		Zinc Oxide Department			
18	83	To Outsiders		168,648.49	212,286.86
19				314,235.19	359,767.77
20	83	Discounts Allowed - White Lead	760.87	776.50	
21	83	White Lead-in-Oil	359.37	453.01	
22	83	Zinc Oxide	1,316.57	2,436.81	3,029.87
23				311,798.38	356,737.90
24	84	Cost of Goods Sold		311,798.38	356,737.90

10	80	American Brass Co., Buffalo, N. Y.	8.66	-	-	-
11		International Smelting and Refining Co.				
12	80	Baritan Copper Works, Perth Amboy, N. J.	91.57	-	-	-
13	81	Chile Exploration Company	433.12	-	-	-
14		To Unconsolidated Subsidiaries:				
15	82	Anaconda Wire and Cable Co., Hastings, N. Y.	18.31	-	-	-
16	82	Walker Mining Company, Portola, Cal.	-	145,586.70	60.83	147,480.91
17		Zinc Oxide Department				
18	83	To Outsiders		168,648.49		212,286.86
19				314,235.19		359,767.77
20	83	Discounts Allowed - White Lead	760.87		776.50	
21	83	White Lead-in-Oil	359.37		453.01	
22	83	Zinc Oxide	1,316.57	2,436.81	1,800.36	3,029.87
23				311,798.38		356,737.90
24	84	Cost of Goods Sold		311,798.38		356,737.90
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30		Φ. Shown on trial balances as follows:				
31	85	Int. S. & R. Co. - Zinc Oxide Dept. (*9.08)	210,486.50			
32	85	Int. S. & R. Co. - White Lead Dept. (*9.6)	146,251.40			
33			356,737.90			
34						
35		15 Redistribution of Sinter Company sales:				
36	80	Sales to Subsidiaries - 100% earned			238.83	
37	82	- Unconsolidated			77.48	
38	83	Sales to Others			316.29	
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PNYC00007419

DEPARTMENT
OR COMPANY NO. 9.02

PROFIT & LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
SMELTING DEPT. - NEW YORK
(BEFORE CLOSING)

PNYC00007420

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			December 31st		December 31st	
			PRIOR YEAR		1935 CURRENT MONTH	
1		Sales of Copper:				
2	83	Sundry Customers	17,682.35			
3	80	The American Brass Company	478,747.05		451,879.87	
4	82	Anaconda Wire & Cable Company	13,231.73	509,661.13		451,879.87
5		Sales of Lead:				
6	80	White Lead Department	414,576.66		403,253.15	
7	83	To Others	1,774,748.96	2,189,125.62	1,858,401.57	2,261,554.72
8	83	Sales of Silver		2,302,151.24		3,031,856.88
9	83	Sales of Gold		1,155,042.48		1,811,522.91
10		Tolls:				
11	82	Unconsolidated Subsidiaries	279,864.36		790,573.77	
12	83	Others	494,257.62	774,121.98	897,202.53	1,687,776.40
13	114	Sales of Ores and Concentrates		307,693.17		920,958.89
14		General Expenses:				
15	84	Sundry General Expenses	763.60		668.55	
16	114	Tooele Office Elimination	41,130.20	41,393.80	87,209.93	87,878.48
17	84	Freight - West to East		272,453.94		305,804.36
18	83	Lighterage		8,972.02		6,023.74
19	84	Refining Charges		805,288.76		1,351,735.66
20	84	Selling Commissions		29,621.82		23,073.50
21		Operating Expenses:				
22	114	Miami Office	368,819.95		557,260.23	
23	114	Tooele Office	1,472,386.63		2,367,727.91	

11	82	Unconsolidated Subsidiaries	279,864.36		790,573.77	
12	83	Others	494,257.62	774,121.98	897,202.53	1,697,776.40
13	114	Sales of Ores and Concentrates		307,693.17		320,058.89
14		General Expenses:				
15	84	Sundry General Expenses	763.60		668.55	
16	114	Tooele Office Elimination	41,330.20	41,893.80	87,209.93	87,878.48
17	84	Freight - West to East		272,453.94		305,804.36
18	83	Lighterage		8,972.02		6,023.74
19	84	Refining Charges		805,288.76		1,351,735.66
20	84	Selling Commissions		29,621.82		23,073.50
21		Operating Expenses:				
22	114	Miami Office	368,819.95		557,260.23	
23	114	Tooele Office	1,472,086.63		2,367,727.91	
24	84	New York Office - Inventory Adjustment	124,382.95	1,965,289.53	10,369.98	2,935,358.12
25		Ore Purchases:				
26	84	New York	2,545.16		1,776.20	
27	114	Miami Office	208,248.03		416,393.97	
28	114	Tooele Office	4,057,198.52	4,267,991.71	5,741,216.75	6,159,586.92
29		Profit & Loss:				
30	84	Silver Loss	-		3,882.74	
31	114	Bad Debts - Tooele	4,036.61		-	
32	114	Unclaimed Checks and Wages	2.84		182.21	
33	114	Bad Debts - Miami	160.50		-	
34	114	Loss on Obsolete Supplies - Tooele	17,851.05		-	
35	114	Miscellaneous Income - Tooele	163.28	21,887.82	-	3,700.53
36		Operations - Sundry Plants:				
37	114	Inventory Adjustment - Ophir Hill		2,836.79		21,599.88
38	114	Depletion - Ophir Hill		17.63	(See page 2 for 88)	-
39	114	Depreciation - Ophir Hill		1,243.27		-
40	114	Miscellaneous Income - Ophir Hill		122.50		-
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		Forward		174,305.39		730,311.52

PNYC00007421

DEPARTMENT
OR COMPANY NO. 9.03

PROFIT & LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
LEAD REFINING & ZINC OXIDE DEPT. - NEW YORK
(BEFORE CLOSING)

PNYC00007422

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			December 31st		December 31st	
			PRIOR YEAR		CURRENT MONTH	
1		Sales of Lead:				
2	80	White Lead Department	60,205.78		121,905.56	
3	82	Anaconda Wire & Cable Company	277,145.35		390,991.04	
4	83	Others	206,168.75	543,519.88	589,477.97	1,062,374.57
5	83	Sales of Silver		193,245.48		195,830.98
6	83	Sales of Gold		97,441.76		224,916.79
7		Sales of Lead Matte:				
8	84	Freight	-		1,367.25	
9	80	Value of Material	3,316.36	3,316.36	7,492.13	7,924.28
10	114	Sales of Zinc Oxide		1,751,921.25		2,642,312.41
11	80	Tolls		294,506.83		285,845.69
12		Operating Expenses - Lead Refinery:				
13	84	New York	596.53		283.87	
14	114	East Chicago	412,161.39	411,564.86	579,757.79	579,473.72
15	114	Operating Expenses - Zinc Oxide		2,393,868.27		3,341,621.81
16	107	Depreciation		7,984.27		36,121.11
17	21	Selling Commissions		5,761.08		9,304.50
18		General Expenses:				
19	114	East Chicago	1,690.16		-	
20	84	Miscellaneous	8,651.72	10,341.88	7,755.48	7,755.48
21	114	Lead Purchases		817,586.97		1,339,540.18
22	114	Zinc Purchases		1,327,083.63		1,744,888.82
23	114	Zinc Transfers and Issues		1,056,447.14		1,724,494.39
24	114	Zinc Oxide Inventory at end		921,577.38		854,819.26

12	Operating Expenses - Lead Refinery:			
13	84 New York	596.53		293.87
14	114 East Chicago	412,161.39	411,564.96	579,757.79
15	114 Operating Expenses - Zinc Oxide		2,393,868.27	3,341,621.81
16	107 Depreciation		7,984.27	36,021.11
17	71 Selling Commissions		5,761.08	9,504.50
18	General Expenses:			
19	114 East Chicago	1,690.16		
20	84 Miscellaneous	8,651.72	10,341.88	7,755.48
21	114 Lead Purchases		817,586.97	1,339,540.18
22	114 Zinc Purchases		1,327,083.63	1,744,888.82
23	114 Zinc Transfers and Issues		1,056,447.14	1,724,494.39
24	114 Zinc Oxide Inventory at end		921,577.38	854,819.26
25	84 Inventory adjustment		95,804.23	-
26	Shutdown Expenses:			
27	114 Lead Refinery		27,430.22	-
28	114 Zinc Oxide		15,705.42	10,675.36
29	84 Freight on Leady Matte		-	1,230.39
30	Profit & Loss:			
31	84 Unclaimed Checks	11.12		1.23
32	84 Furniture & Fixture Transfer	-		12,918.11
33	84 Parting Charge adjustment	-	11.12	173.61
34				
35			60,157.41	141,297.31
36				
37	84 Ores and Metals on Hand - Refinery (beginning)			493,969.49
38	84 Ores and Metals on Hand - Refinery (ending)			371,788.35
39	112 Adjustment			122,181.14
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LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			December 31st		December 31st	
			1939		CURRENT MONTH	
1	114	Sales	871,636.99		1,040,788.99	
2	114	Interest	235.68		-	
3	114	Lead Transfers and Issues	474,233.16		332,268.72	
4	114	Agency Stock Expenses	5,418.39		5,406.01	
5	114	Lead Purchases	474,582.44		529,687.52	
6	114	Operating Expenses - East Chicago	839,348.09		925,844.86	
7	114	Selling Expenses	60,002.70		61,320.76	
8	114	Credit and Collections Expenses	3,915.99		5,775.12	
9		Samples Shipped:				
10	114	White Lead-in-oil used	265.52		427.99	
11	114	White Lead Used	74.68		63.21	
12	84	General Expenses	340.20		491.20	
13	114	Profit & Loss - Inventory Change	2,406.42		8,345.12	
14			30,784.73		9,162.94	
15			70,012.72		28,006.58	
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10	114	White Lead-in-oil used							
11	114	White Lead Used		74.68	340.20		63.21		491.20
12	84	General Expenses			2,406.42				8,345.12
13	114	Profit & Loss - Inventory Change			30,784.73				9,162.94
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15					70,012.73				28,006.58
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		ADDITION							

PNYC00007425

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PROFIT AND LOSS

DEPARTMENT
OR COMPANY NO. 9.18

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
WHITE LEAD DEPARTMENT
EAST CHICAGO, INDIANA

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES	
			DEC. 31ST, 1938 PRIOR YEAR	DEC. 31ST, 1939 CURRENT MONTH
1		Gross Sales (Less returns and allowances)		
2	83	To Outsiders	\$ 735,524.09	\$ 898,518.47
3		To Consolidated Subsidiaries:		
4	83	Anaconda Sales Company, East Chicago	144,486.46	146,251.40
5	80	Anaconda Sales Company, Anaconda, Mont.		19.55
6		The American Brass Company		
7	80	Chicago, Ill.	35.63	29.05
8	80	Detroit, Mich.	43.31	45.79
9	80	Buffalo, N. Y.	-	39.59
10		International Smelting and Refining Company		
11	84	White Lead Department, East Chicago, Ind.	40.50	555.52
12	80	Lead Refining Department, East Chicago, Ind.	4.45	129.42
13	80	Zinc Oxide Department, East Chicago, Ind.	1,084.14	1,002.32
14	80	Zinc Oxide Department, Akron, Ohio	-	1.90
15	80	Raritan Copper Works, Perth Amboy, N. J.	-	101.48
16	80	Smelting Department, Salt Lake City, Utah	-	178.20
17	80	Montana Hardware Company	53.98	480.23
18	80	Anaconda Copper Mining Co., Butte, Mont.	92.78	5,739.26
19		To Unconsolidated Subsidiaries:		
20		Anaconda Wire and Cable Company		
21	82	Chicago, Ill.	64.01	78.21
22	82	Muskegon, Mich.	-	3.02
23	83	Discounts Allowed		
			881,409.35	1,053,173.41
			9,772.36	12,384.42

	10	International Smelting and Refining Company							
	11	84 White Lead Department, East Chicago, Ind.	40.50				555.52		
	12	80 Lead Refining Department, East Chicago, Ind.	4.45				129.42		
	13	80 Zinc Oxide Department, East Chicago, Ind.	1,084.14				1,002.32		
	14	80 Zinc Oxide Department, Akron, Ohio	-				1.80		
	15	80 Barren Copper Works, Perth Amboy, N. J.	-				101.48		
	16	80 Smelting Department, Salt Lake City, Utah	-				176.20		
	17	80 Montana Hardware Company	53.96				480.23		
	18	80 Anaconda Copper Mining Co., Butte, Mont.	92.78				5,739.26		
	19	To Unconsolidated Subsidiaries:							
	20	Anaconda Wire and Cable Company							
	21	82 Chicago, Ill.	64.01				78.21		
	22	82 Muskegon, Mich.	-				3.02		
	23	83 Discounts Allowed			9,772.36		1,053,173.41		
	24	84 Cost of Lead Purchased			474,582.44		529,657.52		
	25	84 Lead Transfers and Issues			474,233.16		532,288.72		
	26	Operating Expenses:							
	27	84 Sundry Expenses	755,634.09				827,839.80		
	28	86 Unemployment Insurance Tax	3,139.88				3,478.44		
	29	86 Old Age Annuity Tax	991.10				1,104.12		
	30	86 Maintenance and Repairs	47,557.94				58,411.67		
	31	86 Unemployment Insurance Tax (Repairs)	834.57				1,023.68		
	32	86 Old Age Annuity Tax (Repairs)	278.18				341.28		
	33	86 Taxes (Other than Income Taxes)	3,496.46				3,926.84		
	34	107 Depreciation	27,415.88				29,716.82		
	35	84 Selling Expenses			60,002.70		925,844.86		
	36	AMOUNT CARRIED FORWARD			28,063.08		61,350.76		
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PNYC00007427

PROFIT AND LOSS

DEPARTMENT
OR COMPANY NO. 9.16

SHEET NO. 2

INTERNATIONAL SMELTING AND REFINING COMPANY
WHITE LEAD DEPARTMENT
EAST CHICAGO, INDIANA

PNYC00007428

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
				DEC. 31ST, 1938 PRIOR YEAR		DEC. 31ST, 1939 CURRENT MONTH
1		AMOUNT BROUGHT FORWARD	\$	\$ 28,063.09	\$	\$ 56,204.57
2		Agency Stock Expenses:				
3	84	Sundry Expense		5,395.76	5,337.87	
4	86	Taxes (Other than Income Taxes)		22.63	68.14	5,406.01
5		Credit and Collections Expense:				
6	84	Salaries		3,765.50	5,553.00	
7	86	Unemployment Insurance Tax		112.83	166.59	
8	86	Old Age Annuity Tax		37.66	55.53	5,775.12
9	84	White Lead Samples Shipped				63.21
10	84	White Lead-in-Oil Samples Shipped				427.99
11	96	Interest Received				97.22
12				36,851.21		45,611.86
13						
14						
15		Inventories at Beginning:				
16	84	Finished		287,000.99	258,163.72	
17	107	Depreciation in Inventory		9,663.84	8,527.75	266,691.47
18	84	In Process			8,051.55	7,240.18
19	112	Adjustments			304,716.38	273,931.65
20		Inventories at End:				
21	84	Finished		258,163.72	243,236.36	
22	107	Depreciation in Inventory		8,527.75	8,165.20	251,403.56
23	84	In Process			7,240.18	13,365.15
24	112	Adjustments				

PNYC00007429

11	96	Interest Received			235.68		97.22
12					36,821.58		45,611.86
13							
14							
15		Inventories at Beginning:					
16	84	Finished	287,000.99		258,163.72		
17	107	Depreciation in Inventory	9,663.84	296,664.83	8,527.75		266,691.47
18	84	In Process		8,061.55			7,240.18
19	112	Adjustments		304,716.38			273,931.65
20		Inventories at End:					
21	84	Finished	258,163.72		243,238.36		
22	107	Depreciation in Inventory	8,527.75	266,691.47	8,165.20		251,403.56
23	84	In Process		7,240.18			13,365.15
24	112	Adjustments		273,931.65			264,768.71
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