

PROFIT AND LOSS

DEPARTMENT
OR COMPANY NO. 3.02

SHEET NO. 1

ANACONDA SALES COMPANY
EAST CHICAGO OFFICE

PNYC00007430

N11338

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31ST, 1939 PRIOR YEAR		MARCH 31ST, 1940 CURRENT MONTH	
1		Gross Sales (Less returns and allowances)				
2		White Lead Department				
3	83	To Outsiders - White Lead	102,955.79		17,633.45	
4		To Unconsolidated Subsidiaries:				
5	82	Anaconda Wire & Cable Co., Hastings, N. Y.	7.91		9.16	
6	82	" " " " " , Pawtucket, R. I.	8.66		27.48	
7	83	To Outsiders - White Lead-in-Oil	44,208.84		13,950.11	
8		To Consolidated Subsidiaries:				
9	80	American Brass Co., Detroit, Mich.	238.83		202.94	
10		To Unconsolidated Subsidiaries:				
11	87	Walker Mining Company, Portola, Cal.	60.88	147,480.91	62.36	31,885.51
12		Zinc Oxide Department				
13	83	To Outsiders		212,286.86		34,487.22
14				359,767.77		66,372.73
15	83	Discounts Allowed - White Lead	776.50		124.18	
16	83	White Lead-in-Oil	453.01		24.48	
17	83	Zinc Oxide	1,800.36	3,029.87	261.44	410.10
18				358,737.90		65,962.63
19	84	Cost of Goods Sold		358,737.90		65,962.63
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PROFIT & LOSS

DEPARTMENT
OR COMPANY NO. 9.02

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
SMELTING DEPARTMENT - NEW YORK

PINVC00001432

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			December 31st		March 31st	
			PRIOR YEAR		CURRENT MONTH	
1		Sales of Copper:				
2	80	The American Brass Company		51,679.87		54,577.50
3		Sales of Lead:				
4	80	White Lead Department	403,253.15		95,193.17	
5	83	To Others	1,458,401.97	2,461,554.72	535,395.67	630,588.84
6	83	Sales of Silver		3,031,856.88		843,073.66
7	83	Sales of Gold		1,811,322.91		713,766.56
8		Tolls:				
9	82	Unconsolidated Subsidiaries	790,573.77		218,998.59	
10	83	Others	897,202.63	1,687,776.40	236,520.89	455,529.48
11	114	Sales of Ores and Concentrates		520,058.89		
12		General Expenses:				
13	84	Sundry General Expenses	668.55		135.13	
14	114	Toole Office Elimination	87,209.93	87,878.48	-	135.13
15	84	Freight - West to East		105,804.36		109,302.37
16	83	Lighterage		6,022.74		3,078.22
17	84	Refining Charges		1,351,737.66		374,705.93
18	84	Selling Commissions		23,073.50		5,590.80
19		Operating Expenses:				
20	114	Miami Office	557,260.23		-	
21	114	Toole Office	2,367,727.91		-	
22	84	New York Inventory adjustment	1,154,888.48	1,770,699.66	316,669.32	316,669.32
23		Ore Purchases:				
24	84	New York	1,776.20		335.29	

10	83	Others	897,202.63	1,687,776.40	218,994.59	236,530.89	455,529.48
11	114	Sales of Ores and Concentrates		920,058.89			
12		General Expenses:					
13	84	Sundry General Expenses	668.55		135.13		
14	114	Toole Office Elimination	87,209.93	87,878.48	-		135.13
15	84	Freight - West to East		105,804.36			109,302.37
16	83	Lighterage		6,023.74			3,078.22
17	84	Refining Charges		1,351,735.66			174,705.93
18	84	Selling Commissions		23,073.50			5,590.80
19		Operating Expenses:					
20	114	Miami Office	557,260.23		-		
21	114	Toole Office	2,367,727.91		-		
22	84	New York Inventory adjustment	1,154,288.48	1,770,699.66	316,669.32		316,669.32
23		Ore Purchases:					
24	84	New York	1,776.20		335.29		
25	114	Miami Office	416,393.97		-		
26	114	Toole Office	5,741,216.75	6,159,886.92	-		335.29
27		Profit & Loss:					
28	84	Silver Loss	3,882.74		-		
29	114	Unclaimed Checks and Wages	182.21	3,700.53	-		
30	114	Operations - Ophir Hill Inventory		21,699.88			
31		Shutdown Expenses:					
32	114	Toole	25,782.36		-		
33	114	Miami	8,506.14	34,888.50	-		
34		Depreciation:					
35	107	Sundry Plants	167,884.01		63,731.65		
36	114	Ophir Hill	95,453.11	263,337.12	-		63,731.65
37	114	Miscellaneous expense and income		322.13			
38	114	Depletion - Ophir Hill		17.03			
39	84	Bismuth Costs		-			1,932.62
40	83	Sales of Bismuth		-			21,635.80
41				136,382.16			2,417,029.15
42	107	Depreciation in Inventory					7,359.17
	84	Inventory Adjustment					7,359.17
AUDIT 1.							

PNYC00007433

DEPARTMENT
OR COMPANY NO. 9.03

PROFIT & LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
LEAD REFINING & ZINC OXIDE DEPT. - NEW YORK

PNYC00007434

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			December 31st PRIOR YEARS		March 31st 1940 CURRENT MONTH	
1		Sales of Lead:				
2	80	White Lead Department	121,905.56		22,488.14	
3	82	Amaconda Wire & Cable Company	390,991.04		83,918.54	
4	83	Others	549,477.97	1,062,374.57	37,393.37	143,800.05
5	83	Sales of Silver		395,830.98		163,548.06
6	83	Sales of Gold		224,916.79		68,961.71
7		Sales of Ledy Matte:				
8	84	Freight	1,567.85		1,180.32	
9	80	Value of Material Sold	9,292.13	7,924.28	1,832.54	653.22
10	114	Sales of Zinc Oxide		2,642,312.41		
11	80	Tolls		285,945.69		122,867.07
12		Operating Expenses - Lead Refinery:				
13	84	New York	283.87			
14	114	East Chicago	579,757.79	579,473.92		
15	114	Operating Expenses - Zinc Oxide		3,341,621.81		
16	107	Depreciation		36,121.11		12,474.39
17	84	Selling Commissions		9,304.50		1,058.28
18	84	General Expenses		7,755.48		1,197.94
19	114	Lead Purchases		1,339,540.18		
20	114	Zinc Purchases		1,744,888.82		
21	114	Zinc Transfers and Issues		1,724,494.39		
22	114	Zinc Oxide Inventory		854,819.26		
23	84	Inventory Adjustment		122,181.14		61,491.51
24		Shutdown Expense:				

114	Sales of Zinc Oxide		2,642,512.41		
11	80 Tolls		285,945.69		122,867.07
12	Operating Expenses - Lead Refinery:				
13	84 New York	283.87			
14	114 East Chicago	<u>379,757.79</u>	<u>379,473.92</u>		
15	114 Operating Expenses - Zinc Oxide		<u>3,341,621.81</u>		
16	107 Depreciation		36,121.11		12,474.39
17	84 Selling Commissions		9,304.50		1,058.28
18	84 General Expenses		7,755.48		1,197.94
19	114 Lead Purchases		1,339,540.18		
20	114 Zinc Purchases		<u>1,744,888.82</u>		
21	114 Zinc Transfers and Issues		1,724,494.39		
22	114 Zinc Oxide Inventory		854,819.26		
23	84 Inventory Adjustment		122,181.14		61,491.51
24	Shutdown Expense:				
25	114 Zinc Oxide		10,675.36		
26	84 Freight on Lead Matte		1,230.39		
27	Profit & Loss:				
28	84 Unclaimed Checks	1.23			
29	84 Furniture & Fixtures	12,918.11			
30	84 Perting Charge Adjustment	373.63	13,290.51		
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32			<u>19,116.17</u>		<u>423,607.99</u>
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DEPARTMENT
OR COMPANY NO. 9.15

PROFIT AND LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
WHITE LEAD DEPT. - NEW YORK

PNYC00007436

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			December 31, PRIOR YEARS		Mar. 31, 1940 CURRENT MONTH	
1	114	Sales		1,040,788.99		
2	114	Lead Transfers and Issues		532,268.72		
3	114	Agency Stock Expenses		5,406.01		
4	114	Lead Purchases		529,687.52		
5	114	Operating Expenses - East Chicago		525,844.86		
6	114	Selling Expenses		61,520.76		
7	114	Credit and Collections Expense		5,775.12		
8		Samples Shipped				
9	114	White Lead-in-Oil	427.99			
10	114	White Lead	63.21	491.20		
11	84	General Expenses		8,345.12		1,989.29
12	114	Profit & Loss - Inventory Charges		9,162.94		
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14				28,006.58		1,989.29
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10	114	White Lead-In-ULL	63121	491.20	1,989.29
11	84	White Lead		8,345.12	
12	114	General Expenses		9,162.94	
13		Profit & Loss - Inventory Charges		28,006.58	
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PNYC00007437

PROFIT AND LOSS

DEPARTMENT
OR COMPANY NO. 9,15

SHEET NO. 1

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

PNYC00007438

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31ST, 1939 PRIOR YEAR		MARCH 31ST, 1940 CURRENT MONTH	
1		Gross Sales (Less returns and allowances)				
2	83	To Outsiders	\$ 898,518.47	\$	\$ 97,235.78	\$
3		To Consolidated Subsidiaries:				
4	83	Anaconda Sales Company, East Chicago	146,251.40		31,736.85	
5	80	Anaconda Sales Company, Anaconda, Montana	19.55		-	
6		The American Brass Company				
7	80	Chicago, Ill.	29.05		-	
8	80	Detroit, Mich.	45.79		-	
9	80	Buffalo, N. Y.	39.59		-	
10	80	Waterbury, Conn.	-		.41	
11		International Smelting and Refining Company				
12	84	White Lead Department, East Chicago, Ind.	555.52		41.26	
13	80	Lead Refining Department, East Chicago, Ind.	129.42		-	
14	80	Zinc Oxide Department, East Chicago, Ind.	1,002.32		24.25	
15	80	Zinc Oxide Department, Akron, Ohio	1.90		-	
16	80	Raritan Copper Works, Perth Amboy, N. J.	101.48		53.21	
17	80	Smelting Department, Salt Lake City, Utah	178.20		-	
18	80	Montana Hardware Company	480.23		295.45	
19	80	Anaconda Copper Mining Co., Butte, Mont.	5,739.25		6,680.67	
20		To Unconsolidated Subsidiaries:				
21		Anaconda Wire and Cable Company				
22	82	Chicago, Ill.	78.21		20.79	
23	82	Muskogon, Mich.	3.02	1,053,173.41	7.36	136,096.03
24	83	Discounts Allowed		12,394.49		

10	60.	Waterbury, Conn.			41.
11		International Smelting and Refining Company			
12	64.	White Lead Department, East Chicago, Ind.	555,152		41.26
13	60.	Lead Refining Department, East Chicago, Ind.	130,42		-
14	80.	Zinc Oxide Department, East Chicago, Ind.	1,002,32		24.23
15	80.	Zinc Oxide Department, Akron, Ohio	1,80		-
16	80.	Bartlett Copper Works, Perth Amboy, N. J.	101,45		53.21
17	80.	Smelting Department, Salt Lake City, Utah	173,20		-
18	80.	Kontana Hardware Company	480,23		295.45
19	80.	Asarco Copper Mining Co., Butte, Mont.	5,739,26		6,680.67
20		To Unconsolidated Subsidiaries:			
21		Asarco Wire and Cable Company			
22	82.	Chicago, Ill.	78,21		30.78
23	82.	Madison, Mich.	3,02		7.36
24	83.	Discount Allowed	1,053,173.41		136,096.03
25	84.	Cost of Lead Purchased	12,384.42		1,430.64
26	84.	Lead Transfers and Issues	539,697.52		117,691.21
27		Operating Expenses:	532,286.72		116,424.87
28	84.	Sundry Expenses	827,829.60		175,017.69
29	86.	Unemployment Insurance Tax	3,476.44		727.53
30	86.	Old Age Annuity Tax	1,104.12		242.51
31	86.	Maintenance and Repairs	58,411.67		16,116.94
32	86.	Unemployment Insurance Tax - (Repairs)	1,023.66		275.65
33	86.	Old Age Annuity Tax (Repairs)	341.26		91.59
34	86.	Taxes (Other than Income Taxes)	3,939.86		990.00
35	107.	Depreciation	29,716.82		6,230.23
36	84.	Selling Expenses	925,844.68		199,712.46
37		AMORT CARRIED FORWARD	61,320.76		21,609.55
38			56,204.57		65,913.09
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DEPARTMENT
OR COMPANY NO. 9.16

PROFIT AND LOSS

SHEET NO. 2

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

PNYC00007440

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
				DEC. 31ST, 1939 PRIOR YEAR		MARCH 31ST, 1940 CURRENT MONTH
1		AMOUNT BROUGHT FORWARD		58,204.57		65,913.09
2		Agency Stock Expenses:				
3	84	Sundry Expense	5,337.87		1,200.58	
4	86	Taxes (Other than Income Taxes)	68.14	5,406.01	26.04	1,226.62
5		Credit and Collections Expense:				
6	84	Salaries	5,553.00		1,518.25	
7	86	Unemployment Insurance Tax	166.59		45.55	
8	86	Old Age Annuity Tax	55.53	5,775.12	15.19	1,578.99
9	84	White Lead Samples Shipped		63.21		11.11
10	84	White Lead-in-Oil Samples Shipped		427.99		60.49
11	96	Interest Received		97.22		4.75
12				45,611.66		65,642.35
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15		<u>Inventories at Beginning:</u>				
16	84	Finished	258,163.72		243,238.36	
17	107	Depreciation in Inventory	8,527.75	266,691.47	8,165.20	251,403.56
18	84	In Process		7,240.18		13,365.15
19	112	Adjustments		273,931.65		264,768.71
20		<u>Inventories at End:</u>				
21	84	Finished	243,238.36		515,571.56	
22	107	Depreciation in Inventory	8,165.20	251,403.56	10,520.88	326,092.42
23	84	In Process		13,365.15		15,412.62
				264,768.71		341,505.04

