

SHEET NO. 1

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

SCHEDULE A-2 - COST OF GOODS SOLD - YEAR 1942

	OPERATING COSTS	LABOR AND SALARIES	SUPPLIES	POWER	INSURANCE	MISC.	(21) TAXES	(24) DEPRECIATION
Direct Cost:								
White Lead	\$ 241,554.59	\$ 118,936.71	\$ 66,197.29	\$ 54,310.66	\$ 2,242.13	\$ 13,018.97	\$ 6,648.83	
White Lead-in-Oil	40,196.82	8,542.54	28,273.52	397.28	115.87	2,592.73	256.66	
TOTAL	301,751.41	127,499.25	94,470.81	54,907.94	2,358.00	15,611.70	6,905.71	
Depreciation	31,028.79							31,028.79
TOTAL OPERATING	332,780.20	127,499.25	94,470.81	54,907.94	2,358.00	15,611.70	6,905.71	31,028.79
Less: Taxes (21)	5,825.87						5,825.87	
Depreciation (24)	31,028.79							31,028.79
Depreciation on Furniture and Fixtures (24)	290.67					290.67		
	37,145.33					290.67	5,825.87	31,028.79
Less: Repairs (18)	295,636.87	127,499.25	94,470.81	54,907.94	2,358.00	15,321.03	1,079.84	
	38,497.80	35,994.80	19,831.53	-	-	1,591.83	1,079.84	
	237,139.27	\$ 91,504.45	\$ 74,639.28	\$ 54,907.94	\$ 2,358.00	\$ 13,722.40		
Allowance for Corroding Anodes	20,805.90							
TOTAL TO SHEET NO. 2	\$ 216,333.37							

DETAIL OF INSURANCE

Property	\$ 1,561.62
Group Employees'	796.38
	\$ 2,358.00

DETAIL OF TAXES (21)

	OPERATING	REPAIRS	TOTAL
Property	\$ 3,121.25	\$	\$ 3,121.25
Unemployment Insurance	1,506.09	719.89	2,225.98
Old Age Annuity	698.53	359.95	1,258.48
	\$ 5,825.87	\$ 1,079.84	\$ 6,905.71

DETAIL OF REPAIRS (18)

White Lead Plant	
Labor	\$ 9,280.80
Supplies	5,217.88
Shops:	
Labor	\$ 21,452.15
Supplies	11,435.45
Expenses	1,328.65
Expenses:	34,276.25
Labor	4,441.70
Supplies	2,889.54
Expenses	1,258.22
	8,569.46
	\$ 37,544.19
White Lead-in-Oil	
Labor	\$ 112.16
Supplies	2.04
Shops:	
Labor	\$ 707.99
Supplies	306.62
Expenses:	1,014.61
Labor	-
Supplies	-
Expenses	24.80
	24.80
	\$ 1,153.41
GRAND TOTAL REPAIRS	\$ 58,497.80

We are showing below some of the large items of Expense that appear under Miscellaneous:

A. C. M. Co. Purchasing Department, New York	\$ 1,147.70
New York Office (Proportion)	2,127.60
Lead Industries Association (Dues)	631.00
Membership - Chamber of Commerce, etc.	150.50
Community Chest	250.00
Telephone and Telegraph	599.07
Stationery	745.77
Postage	245.44
Resulting Scrap Anodes	5,359.27
Workmen's Compensation	582.34
Trunking	336.93

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SHEET NO. 2

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EAST CHICAGO, INDIANA

SCHEDULE A-2 - COST OF GOODS SOLD - YEAR 1942

Inventory January 1, 1942

Finished Products - White Lead	\$ 111,477.91		
White Lead-in-Oil	94,070.22	\$ 205,548.13	
In Process - White Lead	18,763.15		
White Lead-in-Oil	1,214.54	20,007.69	
			\$ 225,555.82

Operating Expense Sheet No. 1

White Lead	177,744.84		
White Lead-in-Oil	38,788.53		
			216,533.37
Lead Anodes Charged			880,724.90
Linseed Oil Used			32,159.45
Turpentine Used			8,198.58
			1,153,170.12

Inventory December 31, 1942

Finished Products - White Lead	203,581.29		
White Lead-in-Oil	107,869.84	311,451.13	
In Process - White Lead	3,937.24		
White Lead-in-Oil	1,046.03	5,033.27	
			316,284.40

Net Cost of Goods Sold

As Shown on Profit and Loss Statement			
White Lead	649,799.64		
White Lead-in-Oil	282,691.79	942,491.43	
Less: Taxes	6,905.71		
Repairs	57,417.76		
Depreciation	31,028.79		
Depreciation on Furniture and Fixtures	290.67	95,642.93	
			846,848.50
Goods Sold as Samples:			
White Lead	12.97		
White Lead-in-Oil	24.25		
			37.22

Materials Purchased

Anode Lead	\$ 668,512.96
Linseed Oil	45,924.51
Turpentine	7,864.50
	\$ 722,401.97

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INTERNATIONAL SMELTING AND REFINING COMPANY
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SCHEDULE A-2 - COST OF GOODS SOLD - YEAR 1942

SHUT DOWN EXPENSE (FIGURES NOT INCLUDED ON SHEET NO. 1)

Salaries	\$ 9,642.32
Pay Roll	8,759.43
Supplies	3,876.39
Power Purchased (Electricity)	498.20
Remelting Scrap anodes and Treating Dirty White Lead	105.62
Insurance:	
Property, Bond and Auto	634.56
Group	190.66
Taxes:	
Property	1,040.43
Unemployment Insurance Tax	347.16
Old Age Annuity Tax	175.90
Telephone and Telegraph	256.03
Workmen's Compensation	102.37
Departmental Expenses:	
Anaconda Copper Mining Company, New York	632.00
New York Office	734.00
Other Expenses	93.55
TOTAL	\$ 27,284.64

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