

M. S. Co. New York
No. 45731
1922

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1/30 3/14/22

THE MARTIN MACHINERY COMPANY OF INDIANAPOLIS

Comparative Trading Statement

August 31, 1922

2261/98 130

GROSS SALES	409,547.75	
Less Allow. Frt. & Returns	<u>33,565.80</u>	
Net Sales:		375,981.95
Less Cost of Sales Misc.		
Raw Materials Stock	20,234.99	
(Inv. Aug. 31, 1921)		
Raw Materials Stock Purchases	171,394.77	
Aug. 1921 Mfgd. Misc. Inv.	51,303.78	
Mfgd. Misc. Purchases	66,130.49	
Unmfgd. Sunds.	700.90	
Lead	4,335.06	
Oil	6,443.64	
Insecticide	4,827.29	
Brush	<u>5,138.30</u>	
	330,509.22	
Less Inv.	<u>82,914.45</u>	
Cost of Sales		<u>247,594.77</u>
Net Margin on Misc.		128,387.18 34.1%
Manufacturing Service & Exp.	15,082.22	
Less Inv. Fac. Sunds. Exp.	169.63	<u>14,912.59</u>
Gross Trading Profit		113,374.59 30.16%

SALES EXPENSE	61,401.50	
Less Inv. Staty. & Patg.	336.62	
" Pack. & Sunds.	<u>26.22</u>	<u>432.84</u>
Net Trading Profit		<u>80,958.66</u>
		32,405.98 8.6%

ADD

Discount Accts. Payable	1,275.81	
Interest on Plant	238.08	
Interest on Bills Receivable	45.55	
Interest on Accounts Receivable	<u>19.98</u>	<u>1,580.42</u>
		33,986.35 9.04%

DEDUCT

Int. on Bills Payable	1,349.38	
Int. on Surplus (Direct Charge Cleveland)	3,205.04	
Administration charge (direct M-S Co. Chicago)	7,500.00	
Dep. on Plant Account	<u>799.61</u>	<u>12,854.03</u>
		21,132.32

Add (Tax exempt income)

Int. on Liberty Bonds	188.14	
Acc. Int. " "	<u>81.86</u>	<u>270.00</u>
		21,402.32 5.69%

ASSETS

Plant	4,055.61
Inventory	83,598.78
Cash	1,719.67
Liberty Bonds	6,000.00
Bills Receivable	554.74
Accts. " "	86,039.21

LIABILITIES

Cap. Stock	60,000.00 ✓
Surplus	81,593.77
Accts. Payable	19,255.92 ✓
Bills Payable	5,000.00 ✓
Gain	21,402.32
Less P & L	<u>5,284.00</u>
	16,118.32

181,968.01

181,968.01

MARTIN-STLOUR CO. OF NEBRASKA

DISTRIBUTION OF INVENTORY

AUGUST 31, 1922

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FINISHED GOODS

Manufactured	55,170.88
Unmanufactured	1,736.89
Insecticides	504.54
Linseed Oil	113.29
O. D. P. Lead	632.52
Brushes	<u>1,721.10</u>

Total

59,879.00

RAW MATERIALS

Raw Material	15,473.17
Mdse. Packages	3,878.68
Labels	3,319.67
Packing Materials	<u>453.27</u>

Total

23,124.79

MISCELLANEOUS

Packing Room Sundries	96.22
Stationery	336.62
Expense (Sales)	80.29
Accrued Interest	<u>81.86</u>

Total

594.99

PLANT

4,055.61

GRAND TOTAL

87,654.39

THE MARTIN-SCOTT CO. OF LINCOLN, NEBRASKA.

OPERATING STATEMENT 1921 - 1922

RAW MATERIALS

Charges: Inventory 9/1/21 and Purchases

157,449.00 ✓

Credits: Inventory 8/31/22

15,478.37 ✓

Cost of Raw Materials Used

141,970.63

MERCHANDISE PACKAGES

Charges: Inventory 9/1/21 and Purchases

17,950.57 ✓

Credits: Inventory 8/31/22

3,550.00 ✓

Cost of Merchandise Packages Used

14,400.57

PACKING MATERIALS

Charges: Inventory 9/1/21 and Purchases

10,858.14 ✓

Credits: Inventory 8/31/22

445.97 ✓

10,412.17

LABELS

Charges: Inventory 9/1/21 and Purchases

3,574.45 ✓

Credits: Inventory 8/31/22

3,319.67 ✓

54.78

Grand Total General and Department Burden Less Inventory

15,082.82 ✓

15,082.82

Total Cost of Manufactured Output

80.29 ✓

15,002.53

15,082.82

15,002.53

15,082.82

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RECONCILIEMENT WITH TRADING

Inventory Raw Materials 9/1/21

Raw Material Stock Purchases

Add Manufacturing Service and Exp

Less Inventory R.M., Mds., Pkgs., et

Cost of Manufactured Output

Inventory

Raw Materials 15.47

Mds., Packages 5.67

Packing Materials 48

Labels 3.51

23.15

Finished Goods 59.87

83.00

Factory Sundry Expense

Stationery & Printing 33

Packing Room Sundries 9

Accrued Interest on Bonds 6

Total Inventory 8/31/22 83.59

3750

THE MARTIN SENOUR CO. OF NEBRASKA
BALANCE SHEET.
As at August 31, 1922.

ASSETS

Current Assets

Cash	1,719.67	
Accounts Receivable	86,039.21	
Liberty Bonds	6,000.00	
Bills Receivable	<u>554.74</u>	94,313.62
Wares Inventory		83,003.79

Capital Assets

Plant		4,055.61
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Deferred Assets

Factory Exp. Inv.	80.29	
Stat. & Ptg. Exp. Inv.	336.62	
Pack. rm. Sund. Inv.	<u>96.22</u>	513.13

Accrued Interest on Liberty Bonds		<u>81.86</u>
		<u>181,968.01</u>

LIABILITIES

Current Liabilities

Accounts Payable	19,255.92	
Bills Payable	<u>5,000.00</u>	24,255.92

Capital Liabilities

Capital Stock		60,000.00
Surplus Aug. 31, 1921	81,593.77	
Gain per Tr. & P & L State.	<u>16,118.32</u>	97,712.09
		<u>181,968.01</u>

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THE MARTIN SENOUR CO. OF NEBRASKA
TRADING AND PROFIT AND LOSS STATEMENT.
As at August 31, 1922.

<u>Income</u>			Percent
Gross Sales		409,547.75	Net Sales
Less: Freight Allowed	14,330.68		
Miss Returns	4,619.16		
Chgs & errors in billing	14,715.87	33,665.80	
Net Sales		375,881.95	✓
<u>Costs</u>			
Raw Mat'l Inv. 8/31/21	20,234.99		
" " Purchases	171,394.77		
Mfd. Miss Inv. 8/31/21	51,303.78		
" " Purchases	68,130.49		
Unmfd. Miss Sund. Purchases	700.90		
Lead	4,335.06		
Oil	6,443.64		
Insecticides	4,827.29		
Brush	5,128.20		
Total	330,609.23		
Less Miss Inv. 8/31/22	83,003.78		
Cost of Miss Used	247,505.43		
Mfg. Service and Expense	15,082.23		
M. S. Co. of Chicago Adm. Chg.	3,750.00		
Total	18,832.23		
Less Factory Exp. Inventory	80.29	18,751.93	
Full Factory Costs of Sales		266,257.36	70.84%
Gross Trading Profit		109,624.59	29.16%
<u>Expenses</u>			
Selling Expense		85,105.95	
Less Inv. Stat. & Prtg.	335.62		
" Pack. rm. Sund.	96.22	432.84	
Net Operating Profit		84,673.11	22.53%
		24,951.48	6.63%
<u>MISCELLANEOUS</u>			
Add			
Cash Discount Taken	1,376.81		
Interest on Plant	238.08		
" " Acct. Rec.	19.98		
" " Liberty Bonds	188.14		
Accrued Interest on Liberty Bonds	81.86	1,804.87	
		26,756.35	5.69%
Deduct			
Interest on Bills Payable	1,349.38		
" " Surplus	3,205.04		
Depreciation on Plant	722.51	5,354.03	
Net Profit--This Year's Operations		21,402.32	
Loss and Gain--Debit Balance		5,284.00	
Final Net Profit		16,118.32	4.29%
<u>Details of Loss & Gain Account Balance</u>			
Interest on Surplus Applicable to Former Periods		5,559.67	
Insurance Charges		167.83	
Fees and Collections		7.20	
Total		5,734.70	
Credit Account Duplicate Charge on Surplus 8/31/21		450.70	
		5,284.00	
* Selling Expenses Obtained as Follows:			
Expense Reported	81,401.50		
M. S. Co. Chicago Adm. Charge	3,750.00		
Total	85,151.50		
Credit--Int. on Past Due Accts.	145.55		
	85,105.95		

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THE MARTIN-SPENCER COMPANY OF NEBRASKA

Comparative Trading Statement

August 31, 1922.

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GROSS SALES	409,547.75	✓	
Less Allow. Prt. & Returns	33,665.80	✓	
Net Sales	575,881.95	✓	
Less Cost of Sales Mdse.			
Raw Materials Stock	20,234.99	✓	
(Inv. Aug. 31, 1921)			
Raw Materials Stock Purchases	171,394.77	✓	
Aug. 1921 Mfgd. Mdse. Inv.	51,303.78	✓	63810.61
Mfgd. Mdse. Purchases	66,130.49	✓	
Unmfgd. Sunds.	700.90	✓	
Lead	4,335.06	✓	
Oil	5,443.64	✓	
Insecticide	4,827.29	✓	
Brush	5,138.30	✓	
	330,509.22	✓	
Less Inv.	83,003.79	✓	
Cost of Sales	247,505.43	✓	
Net Margin on Mdse.	128,376.52		34.1%
Manufacturing Service & Exp.	15,082.22	✓	
Less Inv. Fac. Sunds. Exp.	80.29	✓	
Gross Trading Profit	113,374.59	✓	30.16%
SALES EXPENSE	81,401.50		
Less Inv. Staty. & Mtg. 336.62			
" Pack. Rm Sunds. 96.22	432.84	80,968.66	
		32,405.93	8.6%
ADD			
Discount Accts. Payable	1,276.81		
Interest on Plant	238.08		
Interest on Bills Receivable	45.55		
Interest on Accounts Receivable	19.98	1,580.42	
		33,986.35	9.04%
DEDUCT			
Int. on Bills Payable	1,349.38		
Int. on Surplus (Direct Charge Cleveland)	3,205.04		
Administration charge (direct M-S Co. Chicago)	7,500.00		
Dep. on Plant Account	799.61	12,854.03	
		21,132.32	
Add (Tax exempt income)			
Int. on Liberty Bonds	188.14		
Acc. Int. " "	81.88	270.00	
		21,402.32	5.69%
ASSETS		LIABILITIES	
Plant	4,055.61	Cap. Stock	60,000.00
Inventory	83,598.78	Surplus	81,593.77
Cash	1,719.67	Accts. Payable	19,255.92
Liberty Bonds	6,000.00	Bills Payable	5,000.00
Bills Receivable	554.74	Gain	21,402.32
Accts. " "	86,039.21	Less P & L	5,284.00
			16,118.32
	181,968.01		181,968.01

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THE MARTIN SENOUR CO. OF NEBRASKA
TRADING AND PROFIT AND LOSS STATEMENT.
As at August 31, 1922.

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<u>Income</u>				Percent
Gross Sales			409,547.75	
Less:--Freight Allowed	14,330.68			
Misc Returns	4,619.16			
Chge and errors in billing	14,715.97		33,665.80	
Net Sales			375,881.95	
<u>Costs</u>				
Raw Mat'l Inv. 8/31/21	20,234.99			
" " Purchases	171,394.77			
Mfd. Misc Inv. 8/31/21	51,303.78			
" " Purchases	86,130.42			
Unmfd. Misc Sund. Purchases	700.90			
Lead	4,335.06			
Oil	6,443.64			
Insecticides	4,827.29			
Brush	5,135.30			
Total	330,508.23			
Less Misc Inv. 8/31/22	83,003.79			
Cost of Misc Used		247,505.43		
Mfg. Service and Expense	18,082.22			
M.S.Co. of Chicago Adm. Chg.	3,750.00			
Total	18,832.22			
Less Factory Exp. Inv.	82.29			
Full Factory Costs of Sales		18,751.93		
Gross Trading Profit			266,257.36	70.84%
			109,624.59	29.15%
<u>Expenses</u>				
Selling Expenses		85,105.95		
Less Inv. Stat. & Prtg.	336.62			
" Pack. Em. Sund.	96.22	432.84		
Net Operating Profit			84,673.11	32.53%
			24,951.46	6.63%
<u>Miscellaneous</u>				
<u>Add</u>				
Cash Discount Taken		1,276.61		
Interest on Plant		236.08		
" " Acct. Rec.		19.98		
" " Liberty Bonds		188.14		
Accrued Interest on Liberty Bonds		81.86		
			1,804.67	
			26,756.35	5.69%
<u>Deduct</u>				
Interest on Bills Payable		1,349.28		
" " Surplus		3,206.04		
Depreciation on Plant		799.61		
Net Profit--This Year's Operations			5,354.03	
Loss and Gain--Debit Balance			21,402.32	
Final Net Profit			5,284.00	4.29%
			16,118.32	
<u>Details of Loss & Gain Account Balance</u>				
Interest on Surplus Applicable to Former Periods		5,559.67		
Insurance Charges		187.83		
Fees & Collections		7.20		
Total		5,734.70		
Credit Account Duplicate Charge on Surplus 8/31/21		450.70		
		5,284.00		
<u>* Selling Expense Obtained as Follows:</u>				
Expense Reported	81,401.50			
M. S. Co. Chicago Adm. Charge	3,750.00			
Total	85,151.50			
Credit--Int. on Past Due Accts.	45.55			
	85,105.95			

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THE MARTIN KENOUR CO. OF NEBRASKA
BALANCE SHEET.
 As at August 31, 1922.

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ASSETS

Current Assets

Cash	1,719.67 ✓	
Accounts Receivable	85,059.21	
Liberty Bonds	6,000.00 ✓	
Bills Receivable	<u>84.74</u> ✓	94,313.62
Wine Inventory		X 83,003.79

Capital Assets

Plant		4,086.61
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Deferred Assets

Factory Exp. Inv.	X 80.29	
Stat. & Prtg. Exp. Inv.	X 235.62	
Pack. rm. Sund. Inv.	X 24.23	313.12

Accrued Interest on Liberty Bonds

X	21.85 ✓
	<u>181,253.01</u>

LIABILITIES

Current Liabilities

Accounts Payable	19,255.92	
Bills Payable	<u>2,000.00</u>	24,255.92

Capital Liabilities

Capital Stock		50,000.00
Surplus Aug. 31, 1921	81,893.77	
Gain per Tr. & P & L State.	<u>25,118.23</u>	57,712.02
		<u>181,253.01</u>

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THE MARTIN SENOUR CO. OF NEBRASKA
BALANCE SHEET
As at August 31, 1922.

ASSETS

Current Assets

Cash	1,719.67	
Accounts Receivable	85,039.21	
Liberty Bonds	6,000.00	
Bills Receivable	<u>250.76</u>	94,212.62
Ware Inventory		87,003.79

Capital Assets

Plant		4,085.61
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Deferred Assets

Factory Exp. Inv.	50.89	
Stat. & Frig. Exp. Inv.	228.69	
Pack. Rm. Fund.	<u>22.22</u>	311.82

Accrued Interest on Liberty Bonds		<u>21.26</u>
		<u>181,262.01</u>

LIABILITIES

Current Liabilities

Accounts Payable	19,258.92	
Bills Payable	<u>5,000.00</u>	24,258.92

Capital Liabilities

Capital Stock		60,000.00
Surplus Aug. 31, 1921	81,893.77	
Gain per Tr. & P & L Statement	<u>14,118.32</u>	57,712.09
		<u>181,262.01</u>

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THE MARTIN SENCOUR CO. OF WYOMING
TRADING AND PROFIT AND LOSS STATEMENT,
 As at August 31, 1922.

<u>Income</u>			Percent	
			Net Sales	
Gross Sales		409,547.75		
Less: Freight Allowed	14,330.68			
Misc Returns	4,519.15			
Change & errors in billing	14,718.97		33,568.80	
Net Sales			375,988.95	
<u>Costs</u>				
Raw Mat'l Inv. 8/31/21	80,234.98			
" Purchases	171,394.77			
Mfd. Misc Inv. 8/31/21	51,303.78			
" Purchases	66,130.69			
Unmfd. Misc Sund. Purchases	700.80			
Lead	4,338.06			
Oil	8,443.64			
Insecticides	4,827.39			
Brush	8,124.30			
Total	389,609.23			
Less Misc Inv. 8/31/22	23,003.78			
Cost of Misc Used		367,505.45		
Ufg. Service and Expense	18,082.22			
U.S. Co. of Chicago Adv. Charge	2,750.00			
Total	18,832.22			
Less Factory Exp. Inventory	80.38	18,751.84		
Net Factory Cost of Sales			348,753.61	70.94%
Gross Trading Profit			109,634.59	29.15%
<u>Expenses</u>				
Selling Expense		85,105.95		
Less Inv. Stat. & Frtg.	336.62			
Pack. sm. Sund.	26.22	422.84	24,673.11	22.53%
Net Operating Profit			24,951.48	6.63%
<u>MISCELLANEOUS</u>				
Add				
Cash Discount Taken		1,278.81		
Interest on Plant		238.08		
" Acct. Rec.		19.98		
" Liberty Bonds		188.14		
Accrued Interest on Liberty Bonds		81.88	1,804.87	5.60%
Deduct				
Interest on Bills Payable		1,349.38		
" Surplus		3,206.04		
Depreciation on Plant		722.61	5,354.02	
Net Profit--This Year's Operations			21,403.38	
Loss and Gain--Debit Balance			5,284.00	
Final Net Profit			16,119.38	4.29%
<u>Details of Loss & Gain Account Balances</u>				
Interest on Surplus Applicable to Former Periods		5,509.67		
Insurance Charges		167.83		
Fees and Collections		7.20		
Total		5,734.70		
Credit Account Duplicate Charge on Surplus 8/31/21		450.70		
		5,284.00		
* Selling Expenses Obtained as Follows:				
Expense Reported	81,401.50			
U. S. Co. Chicago Adv. Charge	3,750.00			
Total	85,151.50			
Credit--Int. on Pack. Exp.	26.22			
	85,105.95			

OCT 25 1922