

Handwritten: **OCT 16 1917**

DETROIT WHITE LEAD WORKS

COST OF SALES

August 31st, 1917

Manufactured Merchandise

Balance as per Preliminary Balance Sheet	720,279.25	
Add S-W Manufactured Merchandise	<u>17,032.75</u>	
	737,312.01	
Add - S-W Mfg. Misc. After Closing Charge	1,659.34	
Factory Deficit	<u>4,882.05</u>	743,856.40
Less - After Closing Credits	12,443.37	
Abnuant Adjustment	254.61	
Drum Adjustment	<u>12.98</u>	12,710.96
Total Manufactured Merchandise		730,845.84
Less Inventory at August 31st, 1917		<u>122,880.48</u>
Cost of Manufactured Sales		607,965.09

Unmanufactured Merchandise

Balance as per Preliminary Balance Sheet	35,894.56	
Add After Closing Charge	<u>168.71</u>	
Total Unmanufactured Merchandise		36,063.27
Less Inventory at August 31st, 1917		<u>880.68</u>
Cost of Unmanufactured Sales		35,182.29

Insecticides

Balance as per Preliminary Balance Sheet	29,435.04	
Add After Closing Charge	<u>585.85</u>	
Total Insecticide Merchandise		30,020.89
Less Inventory at August 31st, 1917		<u>226.04</u>
Cost of Insecticide Sales		29,794.95

G. D. P. Merchandise

Balance as per Preliminary Balance Sheet	15,812.89	
Less Inventory at August 31st, 1917	<u>1,874.27</u>	
Cost of G. D. P. Sales		13,944.62

TOTAL COST OF MERCHANDISE SALES

646,886.95

N15724

0007-SWP-000017992

WAS
OCT 18 1917

DETROIT WHITE LEAD WORKS
COMPARATIVE TRADING ACCOUNT
August 31st, 1917

	<u>This Year</u>	<u>Last Year</u>
Net Sales for Year	1,078,343.36	1,020,408.50
Total Cost of Sales (See Detail Statement)	<u>686,886.95</u>	<u>616,650.40</u>
Gross Profit	* 389,456.41	* 403,758.10
Percent to Sales	36.2%	39.5%
<u>SALES EXPENSE:</u>		
Office and Store Service	27,546.87	23,693.10
Traveling Expense and Service	105,268.63	98,498.20
Advertising	21,348.83	18,441.59
General Expense	10,143.44	9,118.14
Collection & Allowance	898.20	1,214.64
Stationery	1,543.18	1,125.43
Stamp used	1,604.60	1,624.36
Cartage	6,776.66	6,422.90
Merchandise Discount	10,343.47	10,015.89
Suspense	645.36	4,409.98
Cleveland Direct	9,795.55	10,491.98
Buffalo Branch Expense	13,982.59	14,059.73
Chicago Branch Expense	23,895.08	19,698.90
Dallas Branch Expense	557.25	-
Kansas City Branch Expense	74.34	-
Minneapolis Branch Expense	Cr. (39.17)	-
Detroit Transportation	<u>416.89</u>	<u>406.53</u>
Total Sales Expense	236,761.66	217,348.35
Percent to Sales	22.0%	21.3%
NET PROFIT ON TRADING	152,694.75	186,509.75
PERCENT TO SALES	14.2%	18.2%
<u>* Gross Profit</u>		
Manufactured, Unmanufactured & Insecticides	387,330.56	390,037.30
Special Unmanufactured (Raw Materials)	-	17,851.69
Profit on O. D. P.	<u>2,225.85</u>	-
Total	389,456.41	407,889.19
Less Loss on O. D. P.	-	<u>3,531.09</u>
Gross as above	389,456.41	403,758.10