

THE MARTIN-BENOUR COMPANY OF NEBRASKA

Comparative Trading Statement

August 31, 1926

August 31, 1925

GROSS TRADE SALES	383,506.13	422,565.70
Lacquer Sales	10,043.82	
Intercompany Sales	240.59	26,450.59
GROSS SALES	393,790.54	449,016.29
Less Allow. Ret. & Returns	23,176.29	25,810.65
Net Sales	370,614.25	423,205.64
Less Cost of Sales Mfg.		
Raw Material Inv. 8/31/25	11,829.40	13,031.84
Purchases	168,141.57	206,635.03
Mfgd. Mase. Inv. 8/31/25	25,427.36	38,388.63
Purchases	23,815.66	23,977.93
S-W Co. Mfgd. Mase. Inv. 8/31/25	157.85	293.00
Purchases	576.60	785.27
Unmfgd. Mase. Inv. 8/31/25	3,590.18	4,593.71
Purchases	8,897.39	6,116.60
Insecticides Inv. 8/31/25	477.35	425.92
Purchases	1,326.50	2,161.54
Martin & Benour Co. Mfg. Mase. Inv. 8/31/25	8,569.67	12,987.49
Purchases	19,356.27	23,217.32
Lead Inv. 8/31/25	292.85	198.17
Purchases	873.07	1,319.61
Oil Inv. 8/31/25	24.96	63.13
Purchases	3,891.66	3,156.53
Lacquer Mase.	4,792.01	
Less Inventory	282,146.35	337,351.72
Cost of Sales	49,119.74	50,369.62
Net Margin on Mase.	137,567.64 37.1%	136,223.54 32.2%
Manufacturing Service & Exp.	17,719.26	17,922.68
Less Inv. Fac. Ende.	113.51	75.33
Taxes	6.25	7.50
Gross Trading Profit	119,988.14 32.3%	118,583.49 27.9%
SALES EXPENSE	70,444.45	72,228.91
Lacquer expense	3,367.04	
Staty. Stock a/c	366.50	
Adv. " a/c	2881.14	
Adv. Inv. 2073.53	3247.64	
Staty. Inv. 458.53	2532.06	
Less Inv. Taxes	14.60	
Transportation	600.00	
Pack. & Sds. 157.57		
Exp. 5.76		
Net Trading Profit	46,239.10 12.5%	46,325.83 10.9%
Cash Discounts Accts. Pay.	1,049.96	1,043.41
Int. Bills Rec. 59.10		22.00
Less on Intercompany Loan	5,579.08	4,746.67
Plant	109.80	133.08
Int. on Surplus	4,524.67	
Depreciation on Plant	337.34	4,662.01
Net Gain	49,124.03 13.2%	51,601.15 12.2%

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THE MARTIN-SENOUR CO. OF NEBRASKA.

STATEMENT OF INVENTORY.

As at August 31st, 1925.

	This Year	Last Year
Factory:		
Raw Materials	6,555.94	8,117.76
Misc. Packages	2,676.99	2,071.96
Packing Materials	799.44	154.90
Labels	1,797.03	2,722.22
Total	11,829.40	13,066.84
Warehouse - Sales Dept.		
M.S.Co. Mfd. Misc.	25,427.36	52,220.82
M.V.Co. " " "	8,559.67	
S.W.Co. " " "	157.85	
Unmanufactured Misc.	3,590.18	4,070.80
O.D.P. Lead	292.85	198.17
Insecticides	477.35	425.92
Linseed Oil	24.96	34.34
Total	38,540.22	56,950.05
P. & S. Dept.		
Advertising Stock	2,393.07	3,338.13
Stationery Stock	521.56	484.30
Total	2,914.63	3,822.43
Sub-Total	53,294.25	
Miscellaneous:		
Factory Expense	82.83	111.67
Warehouse Expense	65.40	107.51
	148.23	219.18
Grand Total -	53,432.48	74,058.60

Supplement to Cost of Sales.

Inventory Aug 31, 1924.

Raw Materials - 13,066.84
Mfd. Misc. - 56,950.05 - 70,016.89

Purchases Raw Matl. - 706,600.03
Mfd. Misc. - 60,734.80 - 767,334.83
337,351.72

Inventory Aug 31, 1925

Raw Matl. - 11,829.40
Mfd. Misc. - 58,540.22 - 50,369.52

Manufacturing Expense - 17,977.81
Less Depreciation - 82.83 - 17,894.98

Aug 31, 1975

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COMPTROLLER'S OFFICE
SEP 30 1925

THE MARTIN-BENOUR COMPANY OF NEBRASKA

Comparative Trading Statement

SEP 30 1925

August 31, 1925

August 31, 1924

GROSS TRADE SALES	422,565.70	370,101.63
Intercompany Sales		
San Francisco	26,450.69	34,009.93
GROSS SALES	449,016.29	404,111.56
Less Allow. Frt. & Returns	25,810.65	26,771.70
Net Sales	423,205.64	377,339.86
Less Cost of Sales		
Raw Materials: Inv. 8/31/24	13,031.64	25,165.54
Raw Materials: Purchases	206,635.03	165,257.32
Mfg. Misc. Inv. 8/31/24	38,388.63	64,060.91
Mfg. Misc. Purchases	23,977.93	26,558.28
S-W Co. Mfg. Misc. Inv. 8/31/24	283.00	
S-W Co. Mfg. Misc. Purchases	785.27	
Mfg. Misc. Inv. 8/31/24	4,593.71	
Mfg. Misc. Purchases	6,116.60	807.58
Insecticides: Inv. 8/31/24	425.92	3,260.49
Insecticides: Purchases	2,161.84	
Martin Var. Co. Mfg. Misc. Inv. 8/31/24	12,987.49	
Martin Var. Co. Mfg. Misc. Purchases	23,217.32	31,274.97
Lead Inventory	198.17	
Lead Purchases	1,319.61	1,916.52
Oil Inventory	63.15	
Oil Purchases	3,156.53	3,372.61
Less Inventory	337,351.72	321,674.22
Cost of Sales	50,369.62	70,016.89
Net Margin on Sale	286,962.10	251,657.33
Net Margin on Misc.	136,223.54	126,682.53
Manufacturing Service & Exp.	17,922.88	17,258.79
Less Inv. Pac. Snds.	75.33	104.17
" " Taxes	7.50	7.50
Gross Trading Profit	118,383.49	108,535.41
SALES EXPENSE	72,228.91	75,138.13
Staty. Stock a/c	596.93	
" " Inv.	521.56	484.50
Less Inv. Taxes	17.50	17.50
" " Coal	2.50	5.00
" " Expense Snds.	9.09	
" " Pack. Snds.	36.31	85.01
Inv. Adv. 2393.07		
Stock a/c	2210.85	3,338.13
Net Trading Profit	46,154.58	37,327.22
Less		
Cash Discount Accts. Pay.	1,043.41	1,488.08
Int. Accts. Rec. Co.	8,589.67	44.07
Bills Rec.	22,000.00	31.01
Intercompany Loan	4,746.67	2,276.94
Plant	133.08	174.24
Liberty Bonds		111.02
Int. on Bonds	52,271.99	41,452.58
Int. on Borrowed Money		466.22
Int. on Surplus		5,181.02
Depreciation on Plant	670.84	845.87
Net Gain	51,601.15	33,959.47

MARTIN-SENOUR CO. OF NEBRASKA

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DISTRIBUTION OF INVENTORY

AUGUST 31, 1922

FINISHED GOODS

Manufactured	55,170.66
Unmanufactured	1,756.89
Insecticides	504.84
Linseed Oil	113.29
60 D.P. Lead	632.52
Brushes	1,721.10
Total	59,379.00

RAW MATERIALS

Raw Material	15,478.17
Adm. Packages	23,878.68
Labels	3,319.67
Packing Materials	453.87
Total	23,124.79

MISCELLANEOUS

Packing Room Sundries	96.22
Stationery	534.63
Expense (Sales)	80.29
Accrued Interest	81.82
Total	594.99

PLANT

GRAND TOTAL

4,055.81

87,854.39

OCT 23 1922
C. S. M.

THE MARTIN-SPOUR COMPANY OF NEBRASKA

Trading Statement

Sept. 1, 1920 to Aug. 31, 1921

GROSS SALES	363,387.90	
Less Allow. Frt. & Returns	39,883.43	
Net sales		323,504.47
Less Cost of Sales Misc.		
Factory Output	186,922.91	
Less Mfg. Surplus	11,936.54	
Intermfg. Surplus	174,986.37	
Aug. 1920 Inventory	61,900.47	
Mfg. Misc. Purchases	50,466.57	
Unmfg. Misc. Snds. Purchases	11,549.08	
Lead Purchases	223,804.68	
Oil	6,020.52	
Insecticide	8,227.71	
Brush	1,930.91	
Less Inv. Sales Misc.	51,303.73	
Cost of Sales		254,382.58
Gross Trading Profit		69,121.89
Profit Percentage		21.4%
SALES EXPENSE		
Advertising	21,001.37	
Promotion Service	1,498.31	
Office & Warehouse Service	13,154.82	
Traveling Serv. & Expense	441,026.79	
General Expense	4851.74	
Less Inv.	60.63	
Collection & Allowance	1,166.79	
Stationery & Printing	1,491.08	
Less Inv.	434.60	
Insurance	880.19	
Taxes	621.49	
Stamp Expense	392.68	
Cartage	858.39	
Misc. Disc. Allowed	4,466.93	
Sales Exp. Bad Debts	775.61	
Selling Expense		91,890.96
Percentage		28.3%
Net Deficit from Operation		22,569.07
Percentage		6.98%