Folder 2

MARTIN-SENOUR

N23302

THE MARTIN-SENOUR CO.
$31.32

4-28 J. H. D

Printing & Sampling Department

BALANCE SHEET

Sept. 1 1 9 3 1 to August 31st, 1932 The Martin-Senour Co. of Ohio Chicago Factory

	MONTH	YEAR TO DATE		MONTH	YEAR TO DATE
Raw Materials		14913 01	Deliveries	3274 83	80785 82
Advertising		61896 75	Advertising		
Stationery		5798 10	Stationery		
Job Order Service	248 64	5884 28	Labels		
P & S Purchases	4538 90	113619 88	**Job Orders**	3650 56	54243 69
P & S Service	790 76	8579 38			11867 94
P & S Expense	687 68	5515 84			
Suspense General	2 80		Suspense General	4 42	
General Accounts	7836 98		General Accounts	7175 35	69222 68
	14105 16	216206 94		14105 16	216206 94

588428
857938
144646

0007-SWP-000129327

PRINTING and SAMPLING DEPARTMENT

DISTRIBUTION OF SERVICE AND EXPENSE

Sept. 1 1931 to August 31st, 1932 The Martin-Senour Co. of Ohio Chicago Factory

		LAST MONTH	THIS MONTH	YEAR TO DATE
Office and General Service	This Year	360 00	360.00	4320.00
	Last Year	310 00	410.00	4371.98
Office and General Expense	This Year	6 05	10 79	194.46
	Last Year	96 43	41 25	[illegible].65
Total General	This Year	366 05	370 79	4516.46
	Last Year	406 43	451 25	4904 63
Press Room				
Press Room Service	This Year	157 68	114.48	2073.38
	Last Year	137 21	104.91	1964.82
Press Room Expense	This Year	38 21	62.26	518.26
	Last Year	33 67	39.90	[illegible].45
Total Press Room	This Year	195 89	176 74	2591 63
	Last Year	160 88	144 81	2510 27
Sampling Dep't.				
Sampling Service	This Year	103 79	58.06	1590.70
	Last Year	93 02	96.17	1548.32
Sampling Expense	This Year	5 52	15.08	105.71
	Last Year	6 77	9.02	123.38
Total Sampling	This Year	109 31	74.08	1696.41
	Last Year	98 79	105 19	1671 70
Painting Dep't.				
Painting Service	This Year	194 11	190.10	2607.05
	Last Year	250 16	199.76	2976.33
Painting Expense	This Year	11 90	23.20	214.27
	Last Year	19 41	18.03	254.31
Total Painting	This Year	206 01	213.46	2821.32
	Last Year	269 57	217.81	3230.54
Stock Dep't.				
Stock and Shipping Service	This Year	267 45	316.68	3878 [illegible]
	Last Year	239 09	356.40	5682 29
Stock and Shipping Expense	This Year	4 74	71 06	710 [illegible]
	Last Year	14 04	3 43	1777 98
Total Stock Dep't.	This Year	272 19	387 74	4588 13
	Last Year	253 13	359 93	7440 [illegible]
Fixed Expense and Administration	This Year	269 78	504 27	3770 35
	Last Year	149 23	316 64	3740 69
Grand Total P & S Dept.	This Year	1430 23	1727 08	19979 20
	Last Year	1328 03	1595 78	[illegible] 08

500 11-27 J. H. D.

MANUFACTURING DEPARTMENT

FACTORY BALANCE SHEET

Sept. 1 to | The Martin-Senour Co. of Ohio | Factory

	MONTH	YEAR TO DATE		MONTH	YEAR TO DATE
Raw Materials			Raw Materials		
Mdse. Pkgs.			Mdse. Pkgs.		
Packing Mat'ls.			Packing Matls.		
Returned Goods			Ret'd Goods		
Mfg. Service			Factory Output		x
Mfg. Expense					
Power Fuel					
" Service			Power Dept.		
" Expense					
Job Order Mdse.					
" " Service			Job Orders		
" " Expense					
Box Mdse.				66748	
" Service			Box Dept.	5678	
" Expense				6110	
				1039	
Cooperage Mdse.				79,575	
" Service			Cooperage		
" Expense					
Restaurant Mdse.					
" Service			Restaurant		
" Expense					
R. M. Loss & Gain			R. M. Loss—Gain		
Gen'l " "			Gen'l " "		
Rest. Def. & Surp.			Rest. Def.—Surp.		
Suspense General			Suspense Gen'l		
General Accounts			General Acc'ts		

0007-SWP-00012932

REPORT OF LUNCH ROOM

From Sept 1, To THE MARTIN-SENOUR CO. OF OHIO FACTORY

	MONTH		YEAR TO DATE	
	This Year	Last Year	This Year	Last Year
DISBURSEMENTS				
Bread				
Pies				
Fruit				
Butter & Lard				
Meat				
Vegetables				
Tea & Coffee				
Milk & Cream				
Candy				
Sundries				
Total Disbursements				
Labor				
Expense (Listed on back)				
RECEIPTS				
SURPLUS				
DEFICIT				
Lunches Served				
Profit or Loss per Meal				
	Cents	Cents		
Selling Price per Meal				
Food Cost " "				
Labor " " "				
Expense " "				
Net per Meal				
Total				

0007-SWP-000129330

EXPENSE DETAIL

Ice	
Light & Heat	
Gas	
Free Meals	
Aprons	
Fuel	
Kitchen Supplies	
Tables	
Repairs	
Sundries	
TOTAL	

	Inv.	Purch.	Total	Less Inv.	Consumption
Bread					
Pies					
Fruit					
Butter & Lard					
Meats					
Vegetables					
Tea & Coffee					
Milk & Cream					
Candy & Gum					
Sundries					
TOTAL					

MONTHLY MANUFACTURING OPERATIONS
POWER DEPARTMENT

From Sept. 1, 193[illegible] To Aug 31, 19[illegible] THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

				MONTH This Year		MONTH Last Year		YEAR TO DATE This Year		YEAR TO DATE Last Year	
		BOILER									
I	1	Fireman		[illegible]	[illegible]	206	10	2490	39	2633	21
K	1	Non-productive									
		Total Service		[illegible]	[illegible]	206	10	2490	39	2633	21
		EXPENSE									
6	A	Maintenance		[illegible]		[illegible]	58	[illegible]	62	170	10
6	H	Water		[illegible]	[illegible]	23	46	220	52	272	34
6	J	Fuel		[illegible]	[illegible]	526	67	[illegible]	[illegible]	[illegible]	[illegible]
6	K	Hdlg. Fuel—Ash Disposal				7	50	[illegible]	40	128	00
6	P	Sundries				41	00	[illegible]	66	45	46
		Total Expense		[illegible]	55	578	[illegible]	[illegible]	17	6766	41
		Total Steam Cost		1098	55	784	15	8407	56	[illegible]	[illegible]
		Distribution—Heat	25%	[illegible]	[illegible]	196	04	2100	62	[illegible]	11
		Engines	75%	[illegible]	91	588	11	[illegible]	[illegible]	7049	71
		ENGINE ROOM									
I	2	Engineer Service		[illegible]			00	[illegible]		[illegible]	[illegible]
		EXPENSE									
7	A	Maintenance		13	[illegible]	32	[illegible]	[illegible]	[illegible]	[illegible]	97
7	E	Current Purchased		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		Total Expense		[illegible]	[illegible]	[illegible]	6	[illegible]	[illegible]	[illegible]	[illegible]
		TOTAL SERVICE		[illegible]	[illegible]	214	10	[illegible]	[illegible]	[illegible]	44
		TOTAL EXPENSE		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	28	7820	03
		TOTAL POWER COST		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	98	[illegible]	56
		Tons of Coal Consumed		[illegible]		[illegible]		[illegible]		1286	3
		Cost per Ton		[illegible]		[illegible]		[illegible]		[illegible]	
		Hours of Operation		[illegible]		[illegible]		[illegible]		2820	
		Cost per Hour		[illegible]		2.61		[illegible]		[illegible]	
		"B" Dept. Power	[illegible] %	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	26	[illegible]	[illegible]
		"C" " "	[illegible] %	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		"L" " "	[illegible] %	[illegible]	[illegible]	[illegible]	16	346	45	[illegible]	[illegible]
		Finish " "	[illegible] %	[illegible]	[illegible]	96	49	[illegible]	86	1276	[illegible]
		Varn. Mfg. "	[illegible] %	[illegible]	[illegible]	64	83	[illegible]	[illegible]	[illegible]	[illegible]
		Varn. Fill. "	[illegible] %	[illegible]	[illegible]			[illegible]	[illegible]		
		"P & S" "	[illegible] %	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	78
		"B" Dept. Heat	[illegible] %	[illegible]	[illegible]	29	[illegible]	[illegible]	[illegible]	469	99
		"C" " "	[illegible] %	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	587	48
		"L" " "	[illegible] %	[illegible]		[illegible]		[illegible]	[illegible]	[illegible]	[illegible]
		Finish " "	[illegible] %	[illegible]		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	48
		Varn. Mfg. "	[illegible] %	[illegible]		14	50	[illegible]	[illegible]	[illegible]	[illegible]
		Varn. Fill. "	[illegible] %	[illegible]				[illegible]	62		
		"P & S" "	[illegible] %			29	41	[illegible]	[illegible]	[illegible]	[illegible]
B	1	Watching Ins. Expense		[illegible]	[illegible]	240	60	[illegible]	[illegible]	[illegible]	[illegible]
		Distribution									
		Paint Factory	[illegible] Boxes	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	51	[illegible]	[illegible]
		P & S	2 "	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
		General Office	2 "	[illegible]	17		[illegible]	[illegible]	[illegible]	[illegible]	[illegible]

MONTHLY MANUFACTURING OPERATIONS

POWER DEPARTMENT

From Sept. 1, 1931 To Aug 31, 1932 THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		BOILER				
I	1	Fireman	[illegible]	206 10	2490 39	2623 21
K	1	Non-productive				
		Total Service	198 11	206 10	2490 39	2623 21
		EXPENSE				
6	A	Maintenance	[illegible]	2 58	401 63	270 10
6	H	Water	25 50	23 46	220 52	272 34
6	J	Fuel	250 [illegible]	526 67	5199 96	6 40 57
6	K	Hdlg. Fuel—Ash Disposal		7 50	62 40	138 00
6	P	Sundries		41 00	[illegible] 66	45 46
		Total Expense	291 55	578 05	5912 17	6166 41
		Total Steam Cost	1098 55	784 15	8407 56	9 99 62
		Distribution—Heat 25%	274 64	196 04	2100 62	2 49 91
		Engines 75%	823 91	588 11	6301 93	7049 71
		ENGINE ROOM				
I	2	Engineer Service	4 [illegible]	1 00	1253 4	408 73
		EXPENSE				
7	A	Maintenance	13 [illegible]	32 [illegible]	163 24	126 97
7	E	Current Purchased	[illegible]	15 [illegible]	303 7	766 6
		Total Expense	[illegible]	[illegible] 6	[illegible]	10 [illegible]
		TOTAL SERVICE	202 [illegible]	214 10	2 45 73	3041 44
		TOTAL EXPENSE	759 [illegible]	6 [illegible]	[illegible] 22 28	782 03
		TOTAL POWER COST	[illegible]	[illegible] 27	67 2 98	2511 56
		Tons of Coal Consumed	70 1	122 5	12 2	1386 3
		Cost per Ton	4 [illegible]	4 10	4 7	4 6
		Hours of Operation	20	240	275	2 820
		Cost per Hour	4 [illegible]	2 62	2 [illegible]	3 [illegible]
		"B" Dept. Power [illegible] %	[illegible]	16 [illegible]	1722 26	2 127 92
		"C" " " [illegible] %	[illegible]	[illegible]	1 633 83	[illegible] 7
		"L" " " 5 %	44 [illegible]	22 16	346 45	45 [illegible]
		Finish " " 5 %	[illegible]	96 49	[illegible] 26	1276 75
		Varn. Mfg. " 7 %	6 [illegible]	64 83	485 [illegible]	8 [illegible]
		Varn. Fill. " 3 %	2 [illegible]		[illegible]	
		"P & S" " 7 %	[illegible]	45 [illegible]	4 [illegible]	595 78
		"B" Dept. Heat 20 %	[illegible]	29 21	4 [illegible] 14	469 99
		"C" " " 25 %	[illegible]	49 01	[illegible]	587 48
		"L" " " 5 %	[illegible]	9 80	[illegible]	117 42
		Finish " " 25 %	[illegible]	49 01	[illegible]	[illegible] 48
		Varn. Mfg. " 5 %	[illegible]	19 60	[illegible]	[illegible] 01
		Varn. Fill. " 5 %	[illegible]		[illegible] 02	
		"P & S" " 15 %		29 41	[illegible]	[illegible] 17
B	1	Watching Ins. Expense	[illegible]	240 60	[illegible]	[illegible]
		Distribution				
		Paint Factory [illegible] Boxes	[illegible]	[illegible]	2218 51	[illegible]
		P & S 2 "	[illegible]	[illegible]	[illegible]	[illegible]
		General Office 2 "	[illegible] 17	[illegible]	[illegible]	[illegible]

MONTHLY MANUFACTURING OPERATIONS

DEPARTMENT MIXING AND GRINDING

From Sept. 1, 19[illegible] To Aug. [illegible] 19[illegible] THE MARTIN-SENOUR CO. OF OHIO [illegible] FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
1.	✓	Mixing, Grinding & Filling	[illegible]	[illegible]	[illegible]	[illegible]
		EXPENSE				
11	C 1	Power	[illegible]	[illegible]	[illegible]	[illegible]
11	C 2	Maintenance	[illegible]	[illegible]	[illegible]	[illegible]
12	D 1	Heat	[illegible]	[illegible]	[illegible]	[illegible]
12	C 4	Sundries	[illegible]	[illegible]	[illegible]	[illegible]
		Total Expense	[illegible]	[illegible]	[illegible]	[illegible]
		Total Service and Expense	[illegible]	[illegible]	[illegible]	[illegible]
		OUTPUT				
		Pounds				
		Gallons	[illegible]	[illegible]	[illegible]	[illegible]
		Units	[illegible]	[illegible]	[illegible]	[illegible]
		Cost per 100 Units	[illegible]	[illegible]	[illegible]	[illegible]
		" " 100 Gallons	[illegible]	[illegible]	[illegible]	[illegible]
		MEMO. OF PACKAGE COST				
H	✓	Handling Packages & Soldering	[illegible]	[illegible]	[illegible]	[illegible]
12	5	Soldering Expense				
		Total Charged Pkg. Addition	[illegible]	[illegible]	[illegible]	[illegible]
		Packages Soldered				
		Pounds of Solder Used				
		Pounds per 100 Packages				

"B"

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MONTHLY MANUFACTURING OPERATIONS
C DEPARTMENT MIXING AND GRINDING

From Sept. 1, 19[illegible] To Aug 31, 19[illegible] THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
L	?	Mixing, Grinding & Filling	[illegible]	364 45	8723 90	[illegible]
		EXPENSE				
11	-1	Power	[illegible]	[illegible]	[illegible]	2224 37
11	-2	Maintenance	113 [illegible]	72 85	[illegible]	[illegible]
12	-1	Heat	68 66	49 09	[illegible]	[illegible]
12	-4	Sundries	[illegible]	2 90	[illegible]	[illegible]
		Total Expense	544 [illegible]	370 20	[illegible] 75	[illegible] 09
		Total Service and Expense	[illegible]	739 65	[illegible]	[illegible] 23
		OUTPUT				
		Pounds	[illegible]	6557	106527	[illegible]226
		Gallons	[illegible]	5551	190978	[illegible]
		Units	60070	64580	[illegible]	[illegible]
		Cost per 100 Units	[illegible]	1 08	63	
		" " 100 Gallons	17 80	[illegible]	6 42	
		MEMO. OF PACKAGE COST				
H		Handling Packages & Soldering	10 90	[illegible]	1039 77	[illegible] 97
12	5	Soldering Expense				
		Total Charged Pkg. Addition	10 90	27 91	1039 77	[illegible]
		Packages Soldered				
		Pounds of Solder Used				
		Pounds per 100 Packages				

C

1776[illegible]
190978
[illegible]0877[illegible]

0007-SWP-000129335

MONTHLY MANUFACTURING OPERATIONS

L DEPARTMENT MIXING AND GRINDING

From Sept. 1, 19__ To Aug 31, 193_ THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
L	6	Mixing, Grinding & Filling	52 72	112 54	741 72	1189 62
		EXPENSE				
11	1	Power	44 31	32 16	346 47	425 54
11	2	Maintenance	[illegible]	2 78	42 92	45 52
12	1	Heat	13 95	9 80	105 07	117 62
12	4	Sundries	56		1 07	13 57
		Total Expense	60 92	44 74	501 44	601 17
		Total Service and Expense	113 65	157 28	1243 16	1790 16
		OUTPUT				
		Pounds	55463	49117	864563	1125450
		Gallons				
		Units	28782	25053	441897	581633
		Cost per 100 Units	39	63	28	31
		" " 100 Gallons lbs.	20	32	14	20
		MEMO. OF PACKAGE COST				
H	6	Handling Packages & Soldering	6 00	17 00	85 94	261 75
12	5	Soldering Expense				
		Total Charged Pkg. Addition	6 00	17 00	85 94	261 75
		Packages Soldered				
		Pounds of Solder Used				
		Pounds per 100 Packages				

0007-SWP-000129336

MONTHLY MANUFACTURING OPERATIONS
VARNISH DEPARTMENT

From Sept 1, 1931 To Aug 31, 1932 THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
R	1	Mfg. and Storage	20.52	9.00	844.73	2098.40
		EXPENSE				
20	A	Maintenance	2.14	1.23	85.26	2[illegible]8.85
20	F	Sundries	1.30		53.51	48.92
20	G	Light & Heat	13.73	19.60	104.02	[illegible]25.01
20	K	Power	63.14	64.33	538.11	[illegible].15
		Total Expense	79.31	85.66	697.50	1352.93
		Total Service & Expense	99.83	94.66	1542.23	3952.33
		OUTPUT				
		Gallons	715	—	6300	122342
		Units—2 per Gallon	[illegible]290	—	377747	892187
		Cost per 100 Gallons	13.96	—	[illegible]56	2.9[illegible]
		" " 100 Units	2.32	—	.41	[illegible]
H	7	Handling Packages				152.[illegible]

X150 200 P21 2687

MONTHLY MANUFACTURING OPERATIONS

VARNISH FILLING DEPARTMENT

From Sept. 1, 19[illegible] To [illegible] 1922 THE MARTIN-SENOUR CO. OF OHIO [illegible] FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
S	1	Storage Blending and Filling	[illegible]		[illegible]	
		EXPENSE				
21	A	Maintenance	[illegible]		[illegible]	
21	F	Sundries			[illegible]	
21	G	Light and Heat	[illegible]		[illegible]	
21	K	Power	[illegible]		[illegible]	
		Total Expense	[illegible]		[illegible]	
		Total Service & Expense	[illegible]		[illegible]	
		OUTPUT				
		Gallons	754		[illegible]	
		Units	6902		[illegible]	
		Cost per 100 Gallons	[illegible]		[illegible]	
		" " 100 Units	[illegible]		[illegible]	
H	7	Handling Packages			[illegible]	

0007-SWP-000129338

MONTHLY MANUFACTURING OPERATIONS
FINISHING DEPARTMENT

From Sept 1, 1921 To Aug 31, 1922 THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH This Year	MONTH Last Year	YEAR TO DATE This Year	YEAR TO DATE Last Year
		SERVICE				
P	1	Labeling	418 [illegible]	382 40	[illegible]	7772 06
O	2	Filling Orders	961 48	807 99	[illegible]	[illegible]
O	6	Loading Cars	56 24	4 80	[illegible]	1279 50
P	7	Finishing Kegs & Barrels	14 29	2 07	[illegible] 80	172 28
K	7	Non-productive	514 60	230 33	[illegible] 14	3046 [illegible]
		Total Service	1965 44	1427 [illegible]	[illegible]	[illegible]
		EXPENSE				
16	C	Bbl. Paint and Sundries				
17	A	Power	129 24	76 49	1045 44	[illegible]
17	B	Heat	68 61	49 01	[illegible] 17	587 42
17	C	Maintenance	31 43	27 74	[illegible]	579 01
17	G	Loading Cars			427 78	514 84
17	H.	Sundries	19 36	[illegible]	448 49	[illegible] 87
17	M	Labeling Supplies	41		212 76	[illegible]
		Total Expense	259 09	188 89	[illegible] 90	3753 47
		Total Service & Expense	2224 57	1616 48	[illegible]	31630 55
		Units of Package Output	208082	192804	[illegible]	5877877
		Cost per 100 Units	1 07	84	51	46
		BOX DEPT. SERVICE				
V	1	Productive				
32	H	Box Dept. Expense				
		Sundries				
		Total Service & Expense				
		No. of Hours Worked				
		Output per Man-Hour				
		No. of Boxes Made				
		Cost per 100 Boxes				
		COOPERAGE DEPT.				
W	1	Productive Service				
J	32	Sundries Expense				
		Total Service & Expense				
		No. of Hours Worked				
		Output per Man-Hour				
		No. of barrels coopered				
		Cost per 100 Barrels				

MONTHLY MANUFACTURING OPERATIONS
SUPERINTENDANCE—ADMINISTRATION AND SUPERVISION

From Sept 1, [illegible] To [illegible] THE MARTIN-SENOUR CO. OF OHIO [illegible] FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
A	1	Supt. Office & General	[illegible]	[illegible]	[illegible]	[illegible]
		EXPENSE				
1	A	Office & Factory Stationery	[illegible]	[illegible]		[illegible]
1	B	Office Sundries	[illegible]			[illegible]
2	D	Test Room Expense	[illegible]	[illegible]	[illegible]	[illegible]
2	G	Factory Sundries	[illegible]	[illegible]		[illegible]
3	B	Returned Goods Expense	[illegible]	[illegible]		[illegible]
4	A	Maintenance	[illegible]	[illegible]	[illegible]	[illegible]
		Total Expense	[illegible]	[illegible]	[illegible]	[illegible]
		ADMINISTRATION				
25	A	Taxes	[illegible]	[illegible]	[illegible]	[illegible]
25	B	Insurance	[illegible]	[illegible]	[illegible]	[illegible]
25	C	Insurance Expense	[illegible]	[illegible]	[illegible]	[illegible]
25	D	Interest on Plant	[illegible]	[illegible]	[illegible]	[illegible]
25	E	Administration	[illegible]		[illegible]	[illegible]
25	F	Employees Welfare	[illegible]	[illegible]	[illegible]	[illegible]
25	G	General Accounting Charge				
25	K	Rent of Warehouse			[illegible]	[illegible]
25	L	Employees Liability Insurance	[illegible]	[illegible]	[illegible]	[illegible]
		Total Administration	[illegible]	[illegible]		[illegible]
		Total General Burden	[illegible]	[illegible]	[illegible]	[illegible]
		Service & Expense Mfg. Depts.	[illegible]	[illegible]	[illegible]	[illegible]
		% Burden To Total Mfg. Depts.	[illegible]	[illegible]	[illegible]	[illegible]
		Total Units of Output	[illegible]	[illegible]	[illegible]	
		Cost per 100 Units	[illegible]	[illegible]		

0007-SWP-00012934C

MONTHLY MANUFACTURING OPERATIONS
RECEIVING AND STORES DEPARTMENT

From Sept 1, 1931 To Aug 31. 1932 THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE				
E	1	Receiving & Stores	137 22	243 55	[illegible] 73	3011 [illegible]
E	2	General Cleaning	44 45	56 74	459 76	[illegible] 76
		Total Service	181 67	299 79	3147 63	36[illegible]5 [illegible]
		EXPENSE				
5	C	Maintenance	20 45	76 11	292 95	640 12
5	F	Sundries	3 64	9 10	[illegible] 77	140 42
5	G	Car Service				2 10
5	H	Inbound Cartage	18 55	24 50	950 46	349 50
5	E	Handling Rubbish			273 03	227 05
		Total Expense	72 54	109 71	1611 18	1360 05
27	B	Purchasing Charge	193 52	58 06	1509 36	747 80
		Total Service & Expense	447 71	467 52	6308 17	5761 35
		Value Dry Material Received	4796 00	3272 44	347915 54	463549 58
		% Service & Expense to Value Dry Matl.	9 33	14 29	1 81	1 24
		Rate in Use	2 00	2 00	2 00	2 00
Q	2	Rec. and Handling Liquids	17 51	52 54	1092 67	1482 13
		No. of Gallons Handled	1203	10775	440723	534808
		Cost per 100 Gallons	1 41	49	25	28
		Rate in Use	20	30	25	20

0007-SWP-000129341

MONTHLY MANUFACTURING OPERATIONS
MECHANICAL DEPARTMENT

From Sept 1, 192[illegible] To Aug 31, 192[illegible] THE MARTIN-SENOUR CO. OF OHIO Chicago FACTORY

			MONTH		YEAR TO DATE	
			This Year	Last Year	This Year	Last Year
		SERVICE	193 [illegible]		[illegible] 76	
T	1	Job Order Service	254 42	401 64	2742 34	7622 52
		Total	447 67		[illegible]763 [illegible]	
		BURDEN				
K	11	Non-productive Labor	21 97	122 35	342 69	[illegible] 70
24	B	Sundries			32 [illegible]	[illegible]
		Total Burden	21 9[illegible]	122 35	275 69	343 40
		% Burden to Productive Labor	[illegible]	33 [illegible]	[illegible]	[illegible]76
		Rate in Use	8[illegible]	8 00	[illegible]	8 00
		Total Service & Expense	469 64	532 39	61[illegible] 79	8[illegible] 92
		No. of Jobs Completed	18	[illegible]	[illegible]	[illegible]
		Value of Jobs Completed	627 [illegible]	85[illegible] 41	[illegible] 75	13607 27
		MAINTENANCE				
4	A	Buildings	340 [illegible]	232 52	1478 76	1716 [illegible]
11B	2	B Department	87 [illegible]	222 [illegible]	1212 26	1696 72
11C	2	C "	112 [illegible]	72 85	137[illegible] 42	1468 6[illegible]
11L	2	L "	2 [illegible]	2 78	42 [illegible]	[illegible]
17	C	Finish "	[illegible]	27 74	[illegible]	579 01
5	C	Rec. & Stores Dept.	7[illegible]	76 11	29[illegible] [illegible]	640 1[illegible]
6A	7A	Power Dept.	24 [illegible]	11 4[illegible]	[illegible]	[illegible]
20	A	Varnish "	[illegible]	1 02	[illegible]	211 85
		Total Factory Maintenance	6[illegible]	64[illegible] 71	[illegible]	72[illegible]
5	B	Printing & Sampling Department	[illegible]	17 [illegible]	[illegible] 8	[illegible]16 [illegible]
		Grand Total Maintenance	[illegible]	66[illegible] 69	[illegible]	7628 [illegible]

0007-SWP-000129342

THE MARTIN-SENOUR COMPANY

CHICAGO

SUMMARY OF OUTPUT COSTS

CHARGES:

Raw Material	486,676.80	
Pack. Addition	133,060.76	
Mfg. Serv. & Exp.	92,038.73	
Mech. Dept. Deficit	369.33	
		712,145.62

CREDITS:

Raw Material Loss & Gain	801.19	
General " "	185.32	
		986.51

Written down as R Matl 711,159.11
119.41

ANALYSIS OF SERVICE FOR FISCAL YEAR ENDING AUG.31,1938 711278.5

A-1	Supt. Office & General	12,299.40
L-2	Mixing Grinding & Filling-B Dept.	9,059.29
H-2	Handling Packages B-Dept	1,040.68
L-3	Mixing, Grinding & Filling C Dept	8,725.20
H-3	Handling Packages C Dept	1,039.77
L-6	Grinding & Filling L-Dept	741.72
H-6	Handling Packages L-Dept	85.94
R-1	Mfg. Varnish Dept	844.75
S-1	Mixing & Filling Varn.Mfg. Dept	1,092.11
H-7	Handling Packages Varn.Dept	217.84
P-1	Labeling	6,942.37
O-2	Filling Orders	13,839.70
O-6	Loading Cars	1,156.23
P-7	Finishing Kegs & Bbls.	125.88
K-7	Finish. Dept. Non Productive	5,269.14
E-1	Receiving & Storage	2,727.87
E-2	General Cleaning	459.76
Q-2	Handling Oils	1,082.67
		66,748.30

THE MARTIN-SENOUR COMPANY
CHICAGO

ANALYSIS OF EXPENSE FOR FISCAL YEAR ENDING 8-31-32

1-A	Fact. Office Stationery		409.60	
1-B	Office Sundries		24.62	
2-D	Test Room Supplies		429.81	
2-G	Factory Sundries		802.21	
3-B	Return Goods Expense		798.91	
4-A	Building Maintenance		1,498.76	
25-A	Taxes		4,722.11	
25-B	Insurance		1,922.35	
25-C	Insurance Expense		3,154.75	
25-D	Interest on Plant		16,823.28	
25-E	Administration		16,345.72	
25-F	Employees Welfare		540.33	
25-K	Rent of Warehouse		792.00	
25-L	Empl. Liability Insurance		1,087.65	
11B1	Power	B-Department	1,732.26	
11B2	Maintenance	"	1,212.76	
12B1	Heat	"	420.14	
12B4	Sundries	"	123.94	
11C1	Power	C-Department	2,633.03	
11C2	Maintenance	"	1,375.45	
12C1	Heat	"	525.36	
12C4	Sundries	"	137.93	
11L1	Power	L- "	346.45	
11L2	Maintenance	"	48.90	
12L1	Heat	"	105.02	
12L4	Sundries	"	1.07	
20A	Maintenance	Varnish Mfg.	80.86	
20F	Sundries	"	53.51	
20G	Light	"	105.02	
20K	Power	"	456.11	
21A	Maintenance	Varn Filling	180.89	
21F	Sundries	"	45.51	
21G	Light	"	105.43	
21K	Power	"	234.56	
17A	Power	Finishing Dept.	1,045.44	
17B	Heat	"	525.17	
17C	Maintenance	"	455.34	
17G	Loading Cars	"	427.70	
17H	Sundries	"	448.49	
17M	Label Supplies	"	312.76	
5C	Maintenance	R&S Dept.	292.95	
5F	Sundries	"	89.77	
5E	Handling Rubbish	"	278.00	
5H	Inbound Cartage	"	950.46	
27B	Purchasing Chgo	"	1,509.36	
				65,613.72

[redacted]

THE MARTIN-SENOUR COMPANY OF OHIO

CHICAGO FACTORY

ANALYSIS OF OUTPUT YEAR ENDING AUGUST 31, 1932

	DR.	CR.
Cleveland		96,814.60
Brooklyn		155,947.20
Boston		87,315.43
Lincoln		81,197.90
Dallas		890.47
St. Paul		19,143.36
Columbus		2,197.83
Los Angeles		288.77
San Francisci		184.00
Portland		31.77
S.W. Co.		5,042.45
Acme White Lead		525.45
John Lucas		285.46
Returned Goods		21,092.53
Samples		309.17
Donations		403.20
Adjustments		419.39
Buffalo		4,603.24
Chicago		231,245.43
M.S. Co. Pacific Coast		1,797.23
Misc.		2,561.91
Recanning Charges	992.35	
R. R. Claims	145.31	
	1,137.66	712,296.77
Net Output	711,159.11	
	712,296.77	712,296.77

0007-SWP-000129345

THE MARTIN-SENOUR COMPANY OF OHIO

CHICAGO FACTORY

ANNUAL OPERATING STATEMENT

FROM SEPTEMBER 1, 1931 TO AUGUST 31, 1932

1348.26
wrong
this is before
dep adj [illegible]
was it adjusted
in Purchases
?

RAW MATERIAL			
Charges:			
Inventory 9-1-31	51,086.32		
Purchases	454,085.75		
Returned Goods	23,083.96		
Rec. & Stores 2/3 of Total Service & Exp.	4,927.20		
		533,184.23	
Credits:			
Raw Matl. Sales & Transfers	– 11,409.65		
Inventory 8-31-32	30,764.57		
Returned Goods	– 4,333.21		
		46,507.43	
Cost of Matl. Used in Output			486,676.80
PACKAGE ADDITION			
Charges:			
Mdse. Pkge. Inventory 9-1-31 & Purchases	142,790.02		
Pack. Matl. Inventory 9-1-31 & Purchases	17,153.76		
Handling B.C.L. and Varnish Depts.	2,384.25		
Finish Dept. Serv.& Exp.	30,548.22		
Rec. & Stores 1/3 Total Service & Expense	3,465.84		
		196,348.87	
Credits:			
Mdse. Pkge.Inv. 8-31-32	46,787.50		
Sales & Transfers	12,045.00		
Pack Matl. Inv.8-31-32	3,156.69		
Sales & Transfers	319.12		
		62,288.11	
			133,060.78
MANUFACTURING SERVICE & EXPENSE			
Service B.C.L. & Varn.Dept.	29,461.06		
Expense	9,926.18		
Total General Burden	61,651.50		
			92,038.75
POWER DEPT.			
Charges:			
Fuel Inv. 9-1-31 & Purchases	5,186.86		
Service	5,677.64		
Expense	1,183.92		
		12,048.42	
Credits:			
Power Charged Out	12,036.02		
Fuel Inventory 8-31-32	12.40		
		12,048.42	
MECHANICAL DEPT.			
Charges:			
Inv. 9-1-31 & Purchases	5,653.35		
Service	6,309.99		
Expense	33.00	11,996.34	

THE MARTIN-SENOUR COMPANY
CHICAGO FACTORY

ANNUAL OPERATING STATEMENT

FROM SEPTEMBER 1,1931 TO AUGUST 31,1932

MECHANICAL DEPT.

CREDITS:			
Job Orders	8,711.90		
Inventory 8-31-32	2,915.11	11,627.01	
Deficit			369.33

RESTAURANT

Charges:		
Inv. 9-1-31 & Purchases	1,526.82	
Service	1,038.50	
Expense	513.07	
		3,078.39
CREDITS:		
Receipts	2,796.13	
Inventory 8-31-32	17.14	
Surplus & Deficit	265.12	
		3,078.39

LOSS & GAIN

Raw Material	801.19	711,145.62
General	185.32	(986.51)
		711,159.11

Martin Sweeney Co

Factory Reports. — P&S Reports

P&S Balance Sheet
P&S Operating Report

Factory balance sheet

JS Reports for Leaf Room
Power Dept
"B"
"C"
"L"
Varnish
Varnish Filling
Finishing
Admin & Supervision
Rec & Stores
Mechanical Dept

Summary of Annual Out Put costs
Analysis of Factory Expenses
" " Service
" " Output

Annual Factory Operating Statement

RETURN TO
L. REESE

House Correspondence

The MARTIN-SENOUR Co.

Chicago, Illinois

FOR S-W Co., Cleveland

MR. L. J. Hague

DATE October 31st, 1932.

ANSWERING LETTER OF

SUBJECT Obsolete P&S Items

We are enclosing a copy of a list of Obsolete stock which was given you some months ago. This list was prepared and the entire amount charged off during the year. I think it is what you have reference to in your letter of October 12th and Mr. Whiteman assures me that this is what was used in making his monthly charges. I might mention that Los Angeles was not taken into account.

Thos. V. Alsof
Assistant Treasurer.

TVA:EG
Encl.

"MAKE EVERY MINUTE COUNT"

0007-SWP-000129349

IN CHICAGO STOCK –

(Completed Features)

	Quantity	Price	Amount
Mounted Window Background	3729	$ 50.33	$ 1876.81
Black Wood-Var Headboard	6	197.80	11.87
" Porch & Deck "	36	201.00	72.36
" Floor Paint "	12	239.70	28.76
Floor Paint 19 x 46 Fibre signs	2	10.50	.21
Wood Var 19 x 46 " "	13	10.50	1.37
" " 30 x 60 " "	42	17.50	7.35
Old Promotion Letters on MS letterhead	21725	.72	156.42
" Floor Paint Letterheads	1000	.46	4.60
" " " Broadsides	7500	4.35	326.25
At a Glance – Broadsides	100	11.55	11.55
Test & Try Folder	2100	3.54	74.34
Old Proxeid Letters	800	.46	3.68
RSH Broadsides	4000	3.54	141.60
Wears Like Iron Broadside	4500	4.35	195.75
Floor Paint Slat Frame	11	485.00	53.35
Small Magazine Reprints	44500	.50	222.50
Old Dan and Betty Postcard	9500	1.21	114.95
" Paint Day Paper Banners large	2000	6.00	120.00
" " " " " small	660	2.50	150.60
" " " " Demo Cards	700	5.40	37.80
RSH Asst. Plan Sheets	4500	3.30	148.50
Neu-Tone Master Card	673	44.00	296.12
Floor Window Display	100	21.78	21.78
Color in Japan Color Cards	1385	32.07	443.53
Whiting-Mead Color Cards	1050	3.85	40.43
Floor Paint Color Pamphlets	6000	.33	19.80
One Sided Letters	16000	.37	59.20
[illegible]	[illegible]	[illegible]	[illegible]
Monarch Slat Frame	36	640.00	230.40
Shadow Boxes	443	75.00	332.25
			5190.03

0007-SWP-00012935C

IN CHICAGO STOCK

(Raw Material)

	QUANTITY	PRICE	AMOUNT
1" Slat Transfers Discontinued Colors	64678	$ .17	$ 109.96
Painted Paper " "	4082	10.00	408.20
1-5/8" Porch and Deck Slats Headboard	290	9.03	26.19
1" Slats Discontinued	652	5.30	34.56
1-5/8" x 6' Painted Misc. Colors	6738'	5.88	396.19
1-5/8" x 6' " Home "	1644'	5.88	96.67
1-5/8" x 6' " Wood-Var "	524'	13.67	71.63
2-1/2" x 7" Headboard Porch & Deck Slats	308	9.03	27.81
2-1/2" x 8" " Neu-Tone "	208	9.03	18.78
2-1/2" Slats Porch & Deck	180	5.29	9.52
Monarch #16 Color Card Blanks	3500	.70	24.50
" #32 " " "	1391	1.03	14.33
Ford Color Pack Chips	272 sets	75.00	204.00
1-5/8" Slat Transfers	192100	.66	1267.86
Assorted Headboard Transfers	7641 sets	38.00	2903.58
Window Display Frame "	6860	6.25	428.75
Chair Transfers	1448	20.00	289.60
Metal Shelf Transfer Sets	390	25.00	97.50
1-3/4" Home Headboard Slats	664	10.90	72.38
1-5/8" Monarch " "	1114	11.45	127.55
1-5/8" Kolor-Brite " "	266	9.73	25.88
Pullman #8 Color Card Blanks	3500	.48	16.80
" #16 " " "	4500	.60	27.00
" #24 " " "	6100	.78	47.58
" #32 " " "	5000	.80	40.00

over

0007-SWP-000129351

In Chicago Stock (Raw Material) Cont'd

Home #8 Color Card Blanks	4200	$	.30	$	12.60
" #16 " " "	4200		.35		14.70
					6814.11

BROOKLYN

	QUANTITY	PRICE	AMOUNT
Floor Window Placards	[illegible]	$ 1.[illegible]	$ 7.[illegible]
Radiator Enamel Color Cards	425	2.00	8.50
Industrial Upkeep Products Folder	330	6.48	[illegible]
Mounted Window Background	102	53.[illegible]	54.[illegible]
Monarch #24 Master Card	120	65.00	78.00
" #32 " "	106	77.50	79.[illegible]
Old [illegible] Color Cards	12000	2.59	310.80
" " " " Counter Carton	34	18.00	6.12
Gross Paint Cards	2542	1.48	37.11
Auto Flat	600	2.[illegible]	12.90
White Lead Stuffers	300	.05	.15
Old Premoid Cards	1261	7.46	94.07
Old RBL Window Display	17	4.35	.74
RBL Handbills	1500	.12	1.80
Disinfectant Folders	300	.84	2.52
" Counter Carton	15	18.00	2.70
Insecticide Spray Chart	14000	.84	117.60
Cow Spray Booklets	1050	.84	8.82
Bordo Arsenate	3000	.56	16.80
Cow Spray Counter Carton	118	18.00	21.24
Motor Car Enamel Headboard	7	92.00	6.44
Old Century Panels	119	33.99	40.45
False-Tint Cards	11	1.03	.11
Color in Japan Cards	26	32.07	8.34
Floor Paint Stuffers	11500	.05	5.75
Floor Window Display	265	23.30	61.75

1010.99

BOSTON

Radiator Enamel Cards	100	2.00	2.00
Industrial Upkeep Folder	100	6.45	6.45
Old Single Paint Order Blanks	2450	.55	13.[illegible]
Color in Japan Cards	375	32.07	120.26
Street Car Signs	340	6.[illegible]	21.21
White Lead Stuffers	4200	.05	2.10

170.51

0007-SWP-000129353

LOS ANGELES

Non-Tone Master Cards	5	$ 47.00	$ 2.35
Old Prepaid Price List	[illegible]	[illegible]	9.17
RBL Handbills	2500	.16	4.00
Monarch Enamel Steel Agency Sign	9	53.79	4.84
Mounted Window Background	28	53.85	15.08
Floor Window Display	6	20.48	1.23
			36.67

LINCOLN

Mounted Window Background	6	53.85	3.23
Radiator Enamel Color Card	108	2.05	2.22
Home Beautiful Elevations	84	17.51	14.71
"A Paint Proposition Book"	58	15.00	8.70
Monarch #24 Master Card	45	74.21	[illegible]
Monarch #18 " "	16	49.71	7.95
Old Prepaid Manual	42	6.50	2.73
"Steering Wheel to Successful Paint Merchandising" Book	104	12.00	12.48
"To Let you Know" Broadside	466	8.71	40.59
Center Panels Year Round Display	53	33.00	17.49
Everett Paint Color Cards	55	2.70	1.49
Industrial Upkeep Products Booklet	69	3.00	2.07
Color in Japan Cards	61	[illegible]	20.05
Old Kote-A-Kar cards	474	2.59	12.28
Monarch "Know What You are Selling" Folder	78	5.79	4.52
Old RBL Window Trim	14	25.50	3.57
Old Style Door Transfer	23	12.20	2.81
Wood-Var Street Car Signs	44	9.10	4.00
Monarch " " "	3	9.10	.27
Floor " " "	22	9.10	2.00
Wood-Var Window Frame	6	41.65	2.50
RBL Handbills	196	.11	.22
Spray Material Street Car Signs	28	9.10	2.55
Blackstone Stuffers	1828	.35	6.40
White Lead Stuffers	340	.35	1.19
Floor Window Display	29	21.00	6.09
			215.45

Cleveland Comptroller's

11/5/32

Martin-Semour, Chicago

T. V. Alsop

Oct. 28, 1932

Obsolete P. & S. Items

Will you please let us have a list of the obsolete P. & S. items charged to Loss and Gain as of Aug. 31, 1932, as requested in my letter of the 12th?

L. REESE,

Comptroller.

Dictated by

LJH.B

Cleveland Comptroller's

Martin-Senour, Chicago Oct. 12, 1932

T. V. Alsop Obsolete P. & S. Items

Will you please furnish us with a list of the obsolete P. & S. items charged to Loss and Gain as of Aug. 31, 1932?

L. REESE,

Comptroller.

Dictated by

LJR.B

Follow

0007-SWP-000129356

CONSOLIDATED BALANCE SHEET
MARTIN SENOUR Co
AS AT AUG 31-1932

	~~[illegible]~~		PACIFIC COAST	
CASH- ON HAND AND IN BANKS	56,412.26		19.71 / 172.25	
IN TRANSIT	54.89			
ACCT REC CUSTOMERS	345,370.49		33,957.63	
EMPLOYEES	573.14			
SHERWIN WILLIAMS Co				
MARTIN VARNISH Co				
ACME WL & C WKS	625.24		2.54	
PENN PT & VARN Co				
MISCELLANEOUS	2,003.00		375.00	
NOTES RECEIVABLE	19,296.70			
LOAN TO SWCo	897,760.19			91,988.81
LOAN TO OFFICIERS	900.00			
LOAN TO EMPLOYEES	341.34		104.98	
INVENTORIES				
RAW MATERIAL	83,413.80			
MANUFACTURED MDSE	205,606.19		~~[illegible]~~	
UNMFD MDSE	10,930.79		1,738.53	
P&S DEPT MDSE	76,457.45		2,448.10	
DRUMS & CRATES	493.50		64.00	
TRANSPORTATION	7,962.67		1,720.36	
PLANT DEPRECIATED	546,457.91		5,417.92	
WAREHOUSE IMPROVEMENTS				
DEFERRED CHARGES	2,344.64		657.14	
ADVANCES TO REPRESENTATIVES			780.45	
OTHER ASSETS	92.35		1.75	
ACCTS PAYABLE				
OUTSIDE		10,847.15		61.64
EMPLOYEES				
SHERWIN WILLIAMS Co				
ACME WK & C WKS				
JOHN LUCAS & Co INC				
MORTGAGE GALVESTON REAL EST		1,264.12		
SWCo SPECIAL PLANT ACCT		222,371.99		
RESERVES				
ACCUMULATIVE DISCOUNT		571.05		
TAXES		23,133.44		
OTHER LIABILITIES				
DIVIDEND PAYABLE		33,000.00		
DECLARED COMMON CAPITAL		1,650,000.00		
SURPLUS EARNED TO AUG 31-1931		215,275.62		
NET EARNINGS THIS YEAR		(148,022.31)		(14,039.49)
	2,255,441.06	2,255,441.06	78,010.96	78,010.96

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Consolidated		Adjustments		Company Total	
56 604 22					
54 [illegible]	56 659 11 ✓				
3793 28 22	✓				
37[illegible]	✓				
6 2 2 78	✓				
2 37[illegible] 00	38[illegible] 14 ✓				
	19 2 96 40 ✓				
	805 77 138 ✓				
	900 00 ✓				
	[illegible]4 63 2 ✓				
83 41[illegible] 80					
236 05 670					
12 66[illegible] 32					
78 90 5 35					
55[illegible] 50					
9[illegible] 03	4 21 2[illegible] 90 ✓				
	551 873 83 ✓	2 819 44	549 856 39	343 33	St Paul
		2 819 44	2 819 44	184 81	Buffalo
	2 006 78 ✓			618 61	Cleveland
	2 80 45			351 46	Dallas
	94 10			587 81	Lincoln
				713 42	~~[illegible]~~ ? Lo
	2 2 42 463 2[illegible]				2 819.44
	10 968 99	4 654 32	6 2 544 97		
		4 654 32	4 654 32	4 599 64	Acme
				41 18	Lincoln
				13 50	Penn
	1 2 6 41 2				
	2 2 2 371 99				
	571 05				
	2 3 133 44				
	330 000 00				
	1 650 000 00				
	2 15 275 62				
	2 1 2 061 80				
	2 2 41 463 21				

The Martin Senour Co
Except Pacific Coast
8-31-32

Sheet #1

	Before Closing Trial Balance DR	CR	Adjustments
Cons Expenses	704555.81		
P&S Dept Control	69331.49		
Accts Rec	345370.59		
IC Accts Rec	6252.24		
Emp Accts Rec	513.14		
Notes Rec	19296.20		
Accts Pay		10847.15	
Cont Banks	5998.86		
Bank Account	49389.71		
Currency	886.48		
Freight Allow	62719.62		
Mdse Overchgs	30852.56		
Mdse R Gds	79861.15		
Mdse Acc Dis	7868.76		
Stamp Stock	137.21		
Mdse Purchases	867589.80		
Sales		1169276.38	
I.Co Sales		4818.46	
Factory Control	83633.21		
Discount Earned		23795.96	
Accts Rec Misc	2003.00		
Cost of InCo Sales	4818.46		
Dividend Payable		330000.00	
Inventories ~~Mdse~~ Drums	308360.98		
~~Box~~ Stock	4559.21		
Stat'y Stock	2850.25		
Trans	7962.67		
SWCo Crates	189.20		
Plant Acct	3241085.92		
" Appreciation	222371.99		
Reserves: Taxes		23133.44	
Acc Dis		571.05	
~~Deferred~~ Packing Supplies	1103.89		
SWCo Treas	89776.019		
Capital Stock Dallas		5000.00	5000.00
Prepaid Expense	45.75		
Special Loans	900.00		
Emp Loans	341.34		
Payroll Suspense	20.000		
Int on A.R.		230.22	
" on Plant		17537.16	
" on Banks		764.18	
Rent at Galveston		451.50	
Frt Claims 50%		9.84	
Rebate on Auto Purchases		278.63	
RR Claims		436.72	
Discount on Tax Warrants		20.00	
Insurance Galveston Property	78.74		
RR Claims	216.75		
Pensions	261.96		
Unexpired Leases	3209.00		
Depreciation	9698.14		
Totals Forwarded	4113847.27	2065755.09	5000.00

Operations		After closing			
704553 81					
283 50		69047 99		✓	P S Index
		345370 59		✓	
		625 24		✓	Accrue
		513 14		✓	Temp Accr
		19296 20		✓	
			108 47 05	✓	
		5998 86		✓	Cash
		44389 71		✓	Cash
		886 48		✓	Cash
62716 62					
30852 56					
79061 15					
2268 76					
		137 71		✓	Loans
867584 80					
	1669276 38				
	4818 46				
214 41		83413 80		✓	
	2379 96				
		2003 00		✓	Misc Accr
4818 46					
			330000 00	✓	
303360 41	215936 89	215936 89		✓	Accruals & Accrued
	30 230	304 40		✓	P L Index
		4559 21		✓	P S Index
		2850 25		✓	
		7962 67		✓	
		189 20		✓	Accrue & Accrue
		324085 92		✓	Plant
		222371 99		✓	Plant
			23133 44	✓	
			571 05	✓	
		1103 89		✓	Deferred
		857760 19		✓	
		45 75		✓	Deferred
		900 00		✓	~~Loans to Officers~~
		341 34		✓	Loan to Emp
		200 00		✓	Deferred
	230 22				
	17537 16				
	764 58				
	451 50				
	9 84				
	278 63				
	436 72				
	200 00				
78 84					
216 75					
261 96					
3209 00					
969 814					
2074794 64	1912444 64	2255296 82	364551 64		

THE MARTIN SEYMOUR CO
EXCEPT PACIFIC COAST
8-31-32

SHEET #2

	BEFORE CLOSING TRIAL BALANCE DR	BEFORE CLOSING TRIAL BALANCE CR	ADJUSTMENTS DR	ADJUSTMENTS CR
TOTALS BROUGHT FORWARD	4113847 27	2065755 09	5000 00	
INVESTMENT IN DALLAS CORP	5000 00			5000 00
PLANT DEPRECIATION SURPLUS		22371 99		
MORTGAGE GALVESTON REAL EST		1264 12		
CADILLAC WP CONSIGNMENT		13315 82	13315 82	
CADILLAC WP STOCK	13315 82			13315 82
ACME WL & C WKS CONSIGNMENT		1238 29	1238 29	
ACME WL & C WKS STOCK	1238 29			1238 29
SUSPENDED BANK	92 35			
CASH IN TRANSIT	54 89			
ROSS & GRAY (CURRENT)	35672 31			
CAPITAL STOCK		1650000 00		
PRIOR EARNING		415275 62		
EARNINGS THIS YEAR				
TOTAL	4169220 93	4169220 93	19554 11	19554 11

28350
21411
Memo
15064
63

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OPERATIONS

Dr Cr

207479464 191244464 22552968 2 364351 64

222371992
12641 12

9235
5489

356 7231

2110 46695 191244464
191244464

1650000000
215275 64

198 6 2231 198 0 2231

245246637 245346337

(1) errors on Inv
~~Infd Mdse~~ ~~15064~~
~~Clgs~~ ~~03~~
P+S R Matl 28350
Dep on Fact RM
Clgs 21941

(1) Error on P+S RMtl Inv chgd to operations
(2) Dep on Clgs R Matl chgd to operations.

Mld Mdse } errors detected + changes made
Unfd Mdse } in error

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THE MARTIN SENOUR CO
PACIFIC COAST
8-31-32

	Before Closing Trial Balance		Adjustments	
Contingent Bank	17225			
Accts Rec	3395763			
Testa Co Accts Rec	254			
Cash in hands of Salesmen	28045			
Employees Loans	43498			(1) 33000
Mis Accts Rec	37500			
Inventories Stamps	1971			
(1) Staty	38448			
(1) Adv	206362			
(1) Packing Supplies	2943			
(1) Transportation	172036			
Mfd Mdse	3056573			
ODP	149953			
L.O.	17712			
Unmfd [illegible]	184529			
Drums	1000			
Mdse Purchases	9364593			
Plant Mach & Fix	121034			(2) 6201
Office F & F	235571			(2) 11776
Whse Imp	80260			(2) 8918
Automobiles	128872			
Deferred Rent Suspense	27500			
Prepaid Service	22987			
Prepaid Taxes	12284			
Selling Expenses	6389686			
Unexpired Lease Expense	306250			
Freight allowed	277088			
Mdse Overcharges	351700			
Mdse R/Gds	269129			
Sundry Suspense	175			
Sales		16073589		
SW Treasury Acct		9198881		
Interest on bank balances		15210		
Special Kalsomine Credits		7347		
Loss & Gain adjustments		42700	(1) 33000	
Accts Payable		6164		
Depreciation			(2) 26895	
Net Ea[illegible] 32				
Net Earnings Year 1931-32				
	25343891	25343891	59895	59895

(1) Expense inventories adjusted before "Before balance" sheet

(1) Write off Coffee Loan
(2) Annual Dep

Operations

3056573 3005046
149953 81338
17712 18676
184529 173853
1000 6400
9364593

6389686
306250
277088
351700
669129

16073589

15210
7347
9700

26895
20795108 19391159
19391159
1403949

Final after closing
Balance

17225
3395763
254 (ACME)
28045
10498
37500
1971
38448
206362
2943
172036
3005046
81338
18676
173853
6400

117833
223745
71342
128872

27500
22987
12284

175

919881 — OK on Ga Record

6164

(1403949)

7801096 7801096

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Martin Senour Co
Cost of Sales
8-31-32

	Central	Eastern	Western	Total
Inventory 9-1-31				
MS Co Mfd Mdse	111885.16	68486.96	22193.20	
Other Mfd Mdse	57710.62	20719.42	7058.07	
Unmfd Mdse	7396.85	2578.17	2122.88	
C.P.	920.46	1294.50	430.29	
Linseed Oil	52.40			
Drums	508.00			
~~Gift~~				
Total Inventory 8-31-31	178473.49	93079.05	31808.44	303360.98
Purchases				
* MS Co Mfd Mdse x	366847.21	237349.05	81252.11	
Other Mfd Mdse xx	111583.08	24480.40	16426.93	
Unmfd Mdse	6472.64	2931.60	5442.40	
OPR Lead	1833.43	2611.64	964.98	
Linseed Oil	2620.60	573.81	4210.31	
Drums	2206.02	3.00		
Total Purchases	491562.98	267949.50	108296.73	867809.21
Total 9-1-31 Inv + Purch				
Inventory 8-31-32				
MS Co Mfd Mdse	104244.52	41459.11	19094.04	
Other Mfd Mdse	27526.50	5878.18	4288.99	
Unmfd Mdse	7530.12	1202.34	2280.63	
OPR Lead	665.09	595.25	205.64	
Linseed Oil	89.32		959.46	
Drums	22.00			
Total Inventory 8-31-32	140277.55	49134.88	26828.76	216241.19
Cost of Sales				
MS Co Mfd Mdse		264376.90	84351.27	
Other Mfd Mdse		39321.64	19196.01	
Unmfd Mdse		4307.43	5288.65	
OPR Lead		3310.89	1189.63	
Linseed Oil		573.81	3250.85	
Drums		3.00		
Total Cost of Sales	529758.92	311893.67	113276.41	954929.00

xx Difference adjustment made here

	Central	Eastern	Western	Total
* MFD MDSE AS WE HAVE FIGURED	366847.21	237349.05	81252.11	685448.37
AS FIGURED ON COST OUT BY FACTORY	356296.83	243262.63	81197.90	680757.36
COST OF SALES DIFFERENCE OVER FACTORY B	10550.38	5913.58	54.21	4691.01

Cost of Output
Factory Ledger
8-31-32

	Trial balance Dr	Cr
Raw Materials	205173 07	11409 65
Mdse Purchases	142799 02	12045 00
Packing Materials	17153 76	319 12
Mfd Goods	23083 96	4333 71
Mfg Service	66748 30	
Mfg Expense	65613 72	
Power Fuel	5186 52	
" Service	5677 64	
" Expense	1183 92	
Power Dept charged out		12036 02
FO Mdse	5853 35	
" Service	6109 99	
Expense	33 00	
FO charged Out		8711 90
Restaurant Mdse	1526 82	
" Service	1038 50	
" Expense	513 07	
Restaurant Sales		2796 13
Restaurant Surplus		265 12
Raw Mat'l Loss & Gain		801 19
Genl " " 83022.71		185 32
Here Inventory – 2919.41		83 413 80
[illegible] mat'l	847694 98	136316 46
	136316 46	
Cost of Output	711378 52 ✓	

Distributed as follows		By Gr E		By Chgo
Branches	Chicago	232647 33		231 245 23
	Brooklyn	155947 20 "		155947 20
	Boston	87315 43 "		8731543
	Toronto	81197 90 "		8119790
	Milwaukee	96814 60 " ✓		9651460
	Buffalo	4603 24 "		4603 24
	Dallas	890 47 "		890 47
	St Paul	19143 36 "		19143 36
	Columbus	2197 83 "	680 757 36	2197 83
Affiliations	S.A.	2857 7 "		28877
	Sunt	184 00 "		184 00
	Portland	31 77 "		31 77
	Pacific coast (not divided)	1797 23 "		1797 23
	Bd Flco	5042 43 "		5042 43
	Acme Wd & C	525 45 "		525 45
	John [illegible]	285 46 "	8155 11	285 46
Sales Dept Exp	R Goods	2109 23 " X		2109 53
	Samples	309 17 "		309 17
	G & A	403 20 "		403 20
	Cost of comp	419 39 "		419 39
	9 Orders	26 01		
	VR [illegible]	[illegible]		[illegible]
	[illegible]	8 80		
	Recanning chg	[illegible]		
	[illegible] Misc	3 81		
		1340 80	22466 05	2561 91
			711378 52	

ANALYSIS OF OUTPUT
AND COST OF SALES
MSCo 8-31-32

	Inv 9-1-31	additions Purchases	Credit	Dept Exp
Raw Matl	49738 06	478518 97	[illegible]	49272 70
Package additions & Packing Matl.	46377 04	113 57574	[illegible]	3539609
Service Exp Mfg BC & Yarn Depts				920387 3
Power Dept Fuel	36 90	5 1499 6	[illegible]	6861 56
Mech Dept	31681 22	2685 23	[illegible]	6142 99
Restaurant	2756	1499 26	[illegible]	1551 57
Loss & Gain RM GEN			[illegible]	
	99347 68	601429 16	[illegible] 166	146918 14

Total	Inv 8-31-37	Cost of Sales
517 441 37	[illegible]	486 896 41
18 v 58 475	[illegible]	133 06 076
9 v 03 873		9 v 03 873
1 v 40		—
3 v 8444	[illegible]	369 33
1714	[illegible]	
80 [illegible]		801 [illegible]
[illegible]		183 [illegible]
794 79 v 3 v	[illegible]	711 378 5 v ✓

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Consolidated Comparative Trading Statement.
Martin Lumber Co
8-31-32

		Ledger at Kelso		Pacific Coast
Gross Sales Inc Lnd, Oil & Dis		167409484		16073589
Deduct Sales to aff Co		481846		
Gross Sales to Trade		166927638		16073589
Deduct Frt RB, OC & acc Dis		18050209		1297917
Net Sales to Trade		148877429		14775672
Cost of Sales To Trade:				
Inv 9-1-31	30336098 21941			
Purchases	86758980			
	117117019			
Less Inv 8-31-32	21624119	95492900		9489047
Gross Profit		53384529		5286625
Selling Expenses		70455581		6384686
Net Operating Profit ( )		[illegible]		[illegible]
Other Income:				
Interest Received	99480		15210	
Rent Received	45150			
Interest on Plant	1753716			
Cash Discount Taken	237946			
Rebate on Auto Purchases	27863			
Discount on Tax Warrants	2000			
RR Claims	22981			
Sundries		2189186	7347	22557
		148[illegible]		[illegible]
Other Expense				
Depreciation	969814		26895	
Unexpired Insurance	320900		306250	
Int on Sales Contract Real Est	7874			
Pensions	26196	1324784		333145
		[illegible]		[illegible]
Loss & Gain Adjustments		[illegible]		9700
Final Net Profit ( )		[illegible]		[illegible]

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CONSOLIDATED

183483073
481846

183001227

19348126

163653101

104981947

58671154

76845267

1817741?7

114690
45150
1753716
237996
27863
2000
22981
7347

2211743

1396 2[illegible]

996709
627150
7874
26196

1657929

116 [illegible]

35[illegible]

[illegible]

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