

N11336

PNYC00007406

DEPARTMENT
OR COMPANY NO. 2.01PROFIT AND LOSSSHEET NO. 1INTERNATIONAL SMELTING AND REFINING COMPANY
NEW YORK OFFICE

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES	
			Dec. 31, 1941	Mar. 31, 1942
			PRIOR YEARS	CURRENT MONTH
1		Sales of Copper:		
2	80	The American Brass Company	4,009,378.63	354,687.13
3	80	Anaconda Copper Mining Company	48,500.84	
4	82	Anaconda Wire & Cable Company	237,500.00	
5	83	Others	242,933.18	
6	84	Company Departments	63.12	
7	80	International Smelting and Refining Company	287.98	354,687.13
8	83	Sales of Silver	4,373,293.71	1,009,824.82
9		Sales of Gold:		
10	83	Sales	3,147,091.74	415,589.64
11	84	Service Charges	14,391.80	3,132,699.94
12		Sales of Lead:		
13	80	White Lead Department	815,006.84	200,473.20
14	82	Anaconda Wire & Cable Company	869,364.71	319,715.29
15	83	Others	2,029,791.98	3,714,163.53
16		Sales of By-Products:		
17	80	Anaconda Copper Mining Company	6,898.93	4,632.68
18	81	Chile Exploration Company	39,792.14	
19	81	Andes Copper Mining Company	11,575.41	
20	81	Greene Cananea Copper Company	308.30	
21	82	Anaconda Wire & Cable Company	193,322.78	58,940.22
22	83	Others	455,265.40	62,796.49
23	80	Company Departments	17,040.07	2,176.05

84	Service Charges	14,391.80	3,132,699.94	2,009.50	413,580.14
	Sales of Lead:				
80	White Lead Department	815,006.84		200,473.20	
82	Anaconda Wire & Cable Company	869,364.71		319,715.29	
83	Others	2,029,791.98	3,714,163.53	323,418.52	843,607.01
	Sales of By-Products:				
80	Anaconda Copper Mining Company	6,898.93		4,632.68	
81	Chile Exploration Company	39,792.14			
81	Andes Copper Mining Company	11,575.41			
81	Greene Cananea Copper Company	308.30			
82	Anaconda Wire & Cable Company	193,322.78		58,940.22	
83	Others	455,265.40		62,796.49	
80	Company Departments	17,040.07		2,176.05	
84	Freight	4,201.32	720,001.71	103.97	128,441.47
	General Tolls:				
82	Mountain City Copper Company	664,107.98		131,298.34	
82	Walker Mining Company	187,072.72		.02	
82	National Tunnel & Mines Company			1,933.23	
80	Copper Export Association	870,745.22		297,925.93	
80	The American Brass Company	930,331.62		133,221.42	
82	Anaconda Wire & Cable Company	144,650.12		38,019.35	
81	Andes Copper Mining Company	592,263.80			
81	Greene Cananea Copper Company	618,151.44		207,637.72	
81	Chile Exploration Company	104,128.24			
80	Anaconda Copper Mining Company	162,036.42		34,229.85	
80	Inter-departmental	1,628,090.28		525,518.54	
83	Others	2,442,766.64		615,192.91	
84	Freight	5,924.60		302.72	
84	Netal Gains				
84	Purchased Copper	72,905.09		6,232.67	
84	Inter-departmental Refining Charges	1,593,299.56	6,818,025.41	407,390.49	1,583,516.77
84	Purchases of Copper		1,478,495.90		47,306.10
			21,818,352.15		4,286,351.24

PNYCO0007407

DEPARTMENT
OR COMPANY NO. 9.07

PROFIT AND LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
EAST CHICAGO, INDIANA

PNYC00007408

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31, 1941 PRIOR YEARS		MARCH 31, 1942 CURRENT MONTH	
1		<u>LEAD REFINING DEPARTMENT</u>				
2		Operating Expense:				
3	80	Bismuth Tolls	\$ 108,214.98		\$ 35,586.11	
4	84	Sundry Operating Expense	563,613.30		151,076.34	
5	85	Maintenance and Repairs	92,890.05		32,689.92	
6	86	Unemployment Insurance Tax - Operating	9,498.97		1,792.55	
7	86	Old Age Annuity Tax - Operating	3,166.33		891.10	
8	86	Unemployment Insurance Tax - Repairs	1,329.87		336.34	
9	86	Old Age Annuity Tax - Repairs	443.29		167.67	
10	86	Taxes - Other than Income Taxes	9,805.30		2,475.00	
11	107	Depreciation of Furniture and Fixtures	915.98		213.69	
12	108	Loss on Furniture and Fixtures	60.49	573,508.60	-	154,055.50
13	84	Custom Metal Purchases		962,947.09		337,507.02
14	84	Discounts Earned		5,771.69		787.19
15	84	East Helena Bullion Freight		164,650.56		44,506.53
16				1,695,334.56		535,281.86
17						
18						
19						
20		*****				
21		*Detail of Sundry Operating Expense:				
22		Lead Refining Department Operating Costs		509,905.44		134,434.49
23		Bismuth in Process, end of period		1,817.62		592.60
24		Tellurium in process, end of period		-		242.91
				511,723.06		135,269.60

12	108	Loss on Furniture and Fixtures	60.49	573,508.60	-	154,055.50
13	84	Custom Metal Purchases		962,947.09		337,507.02
14	84	Discounts Earned		5,771.69		787.19
15	84	East Helena Bullion Freight		164,650.56		44,506.53
16				<u>1,695,334.56</u>		<u>535,281.86</u>
17						
18						
19						
20						
21		<u>*Detail of Sundry Operating Expense:</u>				
22		Lead Refining Department Operating Costs		509,905.44		134,434.49
23		Bismuth in Process, end of period		1,817.62		592.60
24		Tellurium in process, end of period		-		242.91
25				<u>511,723.06</u>		<u>135,270.00</u>
26		Less: Bismuth in Process, beginning of Period	1,569.50		1,817.62	
27		Operating Profit from Bismuth Tolls	57,253.59		17,982.15	
28		Value of Metals in Stored Bismuth Slimes	<u>2,498.35</u>	<u>56,324.74</u>	-	<u>19,775.77</u>
29				<u>455,398.32</u>		<u>115,490.23</u>
30						
31						
32						
33						
34						
35						
36						
37						
38						
39						
40						
41						
42						
		Audit I.				

PNYC00007409

DEPARTMENT
OR COMPANY NO. 9.07

PROFIT AND LOSS

SHEET NO. 2

INTERNATIONAL SMELTING AND REFINING COMPANY
EAST CHICAGO, INDIANA

PNYC00007410

LINE CLASS NO. MO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
		DEC. 31, 1941 PRIOR YEARS		MARCH 31, 1942 CURRENT MONTH	
	<u>ZINC OXIDE DEPARTMENT</u>				
	Gross Sales (Less Returns and Allowances):				
83	To Outsiders	\$2,095,669.96		\$ 292,251.45	
	To Consolidated Subsidiaries:				
81	Chile Exploration Company	1,850.34		25.74	
	Anaconda Sales Company				
83	To Outsiders	197,054.00		38,351.86	
82	To Unconsolidated Subsidiaries	33.41		-	
83	Discounts Allowed	1,520.46		327.59	
	International Smelting and Refining Company				
80	Lead Refining Department, East Chicago	35,861.89		3,951.56	
80	Smelting Department, Salt Lake City	118.80		-	
80	Raritan Copper Works	23,063.88		-	
80	White Lead Department, East Chicago	208.25		-	
80	Anaconda Copper Mining Company, Butte	22.52		37.71	
	To Unconsolidated Subsidiaries:				
82	Anaconda Wire & Cable Co., Hastings-on-Hudson			3,762.00	
82	Anaconda Wire & Cable Co., Marion	52,779.37		13,167.00	
82	Anaconda Wire & Cable Co., Pawtucket	28,571.40	2,433,731.36	3,762.00	354,981.73
83	Tolls on Canadian Zinc		20,535.00		-
83	Discounts Allowed		23,088.30		3,787.66
84	Cost of Zinc Purchased		1,914,676.29		399,350.74
84	Zinc Transfers and Issues		2,000,890.91		333,726.91
	Operating Expenses:				
		2,421,136.59		413,080.97	

80	To Outsiders				
82	To Unconsolidated Subsidiaries	33.41		-	
83	Discounts Allowed	1,520.46		327.59	
10	International Smelting and Refining Company				
11	Lead Refining Department, East Chicago	35,861.89		3,951.56	
12	Smelting Department, Salt Lake City	118.80		-	
13	Raritan Copper Works	23,063.88		-	
14	White Lead Department, East Chicago	206.25		-	
15	Anaconda Copper Mining Company, Butte	22.52		37.71	
16	To Unconsolidated Subsidiaries:				
17	Anaconda Wire & Cable Co., Hastings-on-Hudson			3,762.00	
18	Anaconda Wire & Cable Co., Marion	52,779.37		13,167.00	
19	Anaconda Wire & Cable Co., Pawtucket	28,571.40	2,433,731.36	3,762.00	354,961.73
20	Tolls on Canadian Zinc		20,535.00	-	
21	Discounts Allowed		23,088.30		3,787.66
22	Cost of Zinc Purchased		1,914,676.29		399,350.74
23	Zinc Transfers and Issues		2,000,890.91		333,726.91
24	Operating Expenses:				
25	84 Sundry Expenses	2,421,136.59		413,080.97	
26	86 Unemployment Insurance Tax - Operating	7,928.17		996.14	
27	86 Old Age Annuity Tax - Operating	2,642.68		490.89	
28	85 Maintenance and Repairs	76,506.56		11,324.58	
29	86 Unemployment Insurance Tax - Repairs	1,121.35		96.25	
30	86 Old Age Annuity Tax - Repairs	373.78		56.69	
31	86 Taxes (Other than Income Taxes)	6,648.95		1,650.00	
32	107 Depreciation on Zinc Oxide Production	33,015.03		4,537.12	
33	107 Depreciation on Furniture and Fixtures	425.39		102.93	
34	108 Loss on Dismantlement of Furniture and Fixtures	36.29	2,549,834.79	-	432,337.57
35	Selling Expenses:				
36	84 Sundry Expenses	60,466.33		7,194.87	
37	86 Unemployment Insurance Tax	1,912.60		411.44	
38	86 Old Age Annuity Tax	637.49		171.48	
39	107 Depreciation on Furniture and Fixtures	498.10	63,516.52	109.08	7,866.87
40	Agency Stock Expenses:				
41	84 Sundry Expenses	6,596.90		976.52	
42	86 Taxes (Other than Income Taxes)	112.35	6,711.25	64.42	1,040.94
	AMOUNT CARRIED FORWARD		102,669.88		155,695.14

PNY00007411

DEPARTMENT
OR COMPANY NO. 9.07

PROFIT AND LOSS

SHEET NO. 3

INTERNATIONAL SMELTING AND REFINING COMPANY
EAST CHICAGO, INDIANA

PNYC00007412

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31, 1941 PRIOR YEARS		MARCH 31, 1942 CURRENT MONTH	
1		AMOUNT BROUGHT FORWARD		102,669.88		155,595.14
2		General Expenses (Selling):				
3	84	Sundry Expenses	16,110.87		3,544.07	
4	86	Unemployment Insurance Tax	553.82		47.63	
5	86	Old Age Annuity Tax	117.95		22.84	
6	107	Depreciation on Furniture and Fixtures	232.75	16,815.39	58.14	3,872.68
7		Credit and Collections Expenses:				
8	84	Sundry Expenses	9,614.11		2,921.44	
9	86	Unemployment Insurance Tax	184.62		32.78	
10	86	Old Age Annuity Tax	61.50	9,860.23	15.61	2,970.03
11	84	Zinc Oxide Samples Shipped		168.30		10.39
12	84	Doubtful Notes and Accounts for White Lead Dept.		6,366.73		1,819.58
13	96	Interest		17.81		-
14				135,526.12		163,947.24
15		*****				
16		Inventories at Beginning:				
17	84	Finished	270,907.29		243,685.69	
18	107	Depreciation in Inventory	3,065.79	273,973.06	3,318.82	247,004.50
19	84	In Process		107,974.64		55,592.15
20	112	Adjustments		381,947.72		302,596.65
21		Inventories at End:				
22	84	Finished	243,685.68		306,430.40	

11	04. Zinc Oxide Samples Shipped		168.34	10.39
12	84. Doubtful Notes and Accounts for White Lead Dep't.		6,366.72	1,619.56
13	96. Interest		17.81	-
14			136,524.12	163,947.24
15				
16	Inventories at Replining:			
17	84. Finished	270,907.29	243,665.68	247,004.50
18	107. Depreciation in Inventory	3,065.79	273,973.06	3,318.82
19	84. In Process		107,974.64	25,982.15
20	112. Adjustments		381,947.72	302,596.65
21	Inventories at End:			
22	84. Finished	243,665.68	209,430.40	310,800.21
23	107. Depreciation in Inventory	3,318.82	247,004.50	130,730.81
24	84. In Process		55,592.15	
25	112. Adjustments		302,596.65	441,531.02
26				
27				
28				
29				
30				
31				
32				
33				
34				
35				
36				
37				
38				
39				
40				
41				
42				
43				
44				
45				
46				
47				
48				
49				
50				
51				
52				
53				
54				
55				
56				
57				
58				
59				
60				
61				
62				
63				
64				
65				
66				
67				
68				
69				
70				
71				
72				
73				
74				
75				
76				
77				
78				
79				
80				
81				
82				
83				
84				
85				
86				
87				
88				
89				
90				
91				
92				
93				
94				
95				
96				
97				
98				
99				
100				
101				
102				
103				
104				
105				
106				
107				
108				
109				
110				
111				
112				
113				
114				
115				
116				
117				
118				
119				
120				
121				
122				
123				
124				
125				
126				
127				
128				
129				
130				
131				
132				
133				
134				
135				
136				
137				
138				
139				
140				
141				
142				
143				
144				
145				
146				
147				
148				
149				
150				
151				
152				
153				
154				
155				
156				
157				
158				
159				
160				
161				
162				
163				
164				
165				
166				
167				
168				
169				
170				
171				
172				
173				
174				
175				
176				
177				
178				
179				
180				
181				
182				
183				
184				
185				
186				
187				
188				
189				
190				
191				
192				
193				
194				
195				
196				
197				
198				
199				
200				

DEPARTMENT
OR COMPANY NO. 9.07

PROFIT AND LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY
EAST CHICAGO, INDIANA

PNYC00007414

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31, 1941		MAR. 31, 1942	
			PRIOR YEARS		CURRENT MONTH	
1		<u>WHITE LEAD DEPARTMENT</u>				
2		Gross Sales (Less returns and allowances)				
3	83	To Outsiders	2,283,221.76		\$ 331,681.59	
4		To Consolidated Subsidiaries:				
5		Anaconda Sales Company, East Chicago				
6	83	To Outsiders	253,492.03		74,703.25	
7	82	To Unconsolidated Subsidiaries	912.71		-	
8	80	To Consolidated Subsidiaries	713.76		55.69	
9		International Smelting and Refining Company				
10	84	White Lead Department	-		-	
11	83	Discounts Allowed	2,303.32		784.29	
12		The American Brass Company				
13	80	Detroit, Mich.			106.42	
14	80	Chicago, Ill.	62.37			
15	80	Buffalo, N. Y.	126.71			
16	80	Waterbury, Conn.	.85			
17	80	Chile Exploration Company	212.85		107.50	
18		International Smelting and Refining Company				
19	84	White Lead Department, East Chicago, Ind.	1,332.86		37.82	
20	80	Lead Refining Department, East Chicago, Ind.	1.26		-	
21	80	Zinc Oxide Department, East Chicago, Ind.	1,261.58		-	
22	80	Porter Copper Works, Perth Amboy, N. J.	425.69		-	

9		International Smelting and Refining Company			
10	64	White Lead Department			
11	63	Discounts Allowed	2,303.32	784.29	
12		The American Brass Company			
13	60	Detroit, Mich.		106.42	
14	60	Chicago, Ill.	62.37		
15	60	Buffalo, N. Y.	126.71		
16	60	Waterbury, Conn.	.85		
17	67	Chile Exploration Company	212.85	107.50	
18		International Smelting and Refining Company			
19	64	White Lead Department, East Chicago, Ind.	1,332.86	37.82	
20	60	Lead Refining Department, East Chicago, Ind.	1.26	-	
21	60	Zinc Oxide Department, East Chicago, Ind.	1,281.58	-	
22	60	Raritan Copper Works, Perth Amboy, N. J.	425.69	-	
23	60	Smelting Department, Salt Lake City, Utah	190.08	-	
24	60	Montana Hardware Company	537.22	30.99	
25	60	Anaconda Copper Mining Co., Butte, Mont.	8,496.09	-	
26		To Unconsolidated Subsidiaries:			
27		Anaconda Wire and Cable Company			
28	62	Chicago, Ill.	172.46	16.06	
29	62	Muskegon, Mich.	6.53	-	405,955.05
30	63	Discounts Allowed		16,155.01	4,560.94
31	64	Lead Anode Purchases		856,597.55	259,563.39
32	64	Lead Transfers and Issues		857,011.97	262,079.88
33		AMOUNT CARRIED FORWARD		1,511,142.90	403,690.60
34					
35					
36					
37					
38					
39					
40					
41					
42					

DEPARTMENT
OR COMPANY NO. 9.07

PROFIT AND LOSS

SHEET NO. 5

PNYC00007416

INTERNATIONAL SMELTING AND REFINING COMPANY
EAST CHICAGO, INDIANA

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
			DEC. 31, 1941 PRIOR YEARS		MARCH 31, 1942 CURRENT MONTH	
1		AMOUNT BROUGHT FORWARD	1,511,142.90		403,390.60	
2		Operating Expenses:				
3	84	Sundry Expenses	1,189,618.02		357,509.27	
4	86	Unemployment Insurance Tax	3,768.76		654.07	
5	86	Old Age Annuity Tax	1,256.21		335.14	
6	85	Maintenance and Repairs	62,629.12		17,050.73	
7	86	Unemployment Insurance Tax (Repairs)	1,066.11		191.25	
8	86	Old Age Annuity Tax (Repairs)	362.04		95.62	
9	86	Taxes (Other than Income Taxes)	3,929.56		975.00	
10	107	Depreciation	40,805.83		12,595.35	
11	107	Depreciation on Furniture and Fixtures	283.56		68.63	
12	106	Loss on Dismantlement of Furniture and Fixtures	24.19	1,303,763.40	-	389,475.06
13	84	Selling Expenses		86,916.55		26,386.60
14	86	Doubtful Notes and Accounts		6,366.73		1,819.58
15		Agency Stock Expenses:				
16	84	Sundry Expense	5,571.89		1,206.25	
17	86	Taxes (Other than Income Taxes)	335.13	5,907.02	62.49	1,268.74
18		Credit and Collections Expense:				
19	84	Salaries	7,191.75		1,840.80	
20	86	Unemployment Insurance Tax	215.78		55.23	
21	86	Old Age Annuity Tax	71.90	7,479.43	18.40	1,914.43
22	84	Samples Shipped - White Lead Department		263.87		15.69
23	96	Interest Received		35.78		2.75
24				101,009.42		16,755.57

107	Depreciation on Furniture and Fixtures	283.56	66.53	389,475.06
108	Loss on Dismantlement of Furniture and Fixtures	24.19	-	26,386.80
109	Selling Expenses		86,916.55	1,619.58
110	Doubtful Notes and Accounts		6,566.75	
111	Agency Stock Expenses:			
112	84 Sundry Expense	5,971.89	1,306.23	1,268.74
113	86 Taxes (Other than Income Taxes)	335.13	62.48	
114	Credit and Collections Expense:			
115	84 Salaries	7,191.75	1,840.80	
116	86 Unemployment Insurance Tax	215.78	55.25	
117	86 Old Age Annuity Tax	71.90	18.40	1,914.43
118	84 Samples Shipped - White Lead Department		263.87	15.69
119	96 Interest Received		35.78	2.75
120			101,009.42	16,755.57
121	Inventories at Beginning:			
122	84 Finished	244,429.52	211,119.30	217,741.17
123	107 Depreciation in Inventory	6,065.26	6,621.97	20,007.69
124	84 In Process		12,104.48	237,746.54
125	112 Adjustments		264,589.26	
126	Inventories at End:			
127	84 Finished	211,119.30	266,675.97	275,303.48
128	107 Depreciation in Inventory	6,621.97	8,427.51	14,800.19
129	84 In Process		20,007.69	290,108.67
130	112 Adjustments		237,746.86	
131	GRAND TOTAL PROFIT AND LOSS - ALL DEPARTMENTS		\$1,729,851.26	\$ 715,984.67
132	11			
133	11			
134	11			
135	11			
136	11			
137	11			
138	11			
139	11			
140	11			
141	11			
142	11			

PNYC00007417