Abstract Cleveland Factory Mdse 1904

Dr	Inventory '03		285,141.57	
	Raw Material Purchased		937,933.04	
	Dry Color Purchased (Chicago)		54840.58	
	Tin Shop Output		169900.10	
	Packing Materials		47696.85	
	Factory Service		119855.53	
	Factory Expense		94467.04	
	Returned Goods		8968.96	1.718.803.6
Cr	Manufactured Goods		1148447.46	
	Raw Material Sold		15608.79	
	" " " Chicago		65355.79	
	" " " Newark		55053.55	
	" " " Montreal		13179.08	
	" " " Dry Color Mfg		2809.67	
	Barrels Sold		3412.60	
	Pro. Tin Shop Power		2001.91	
	" " " Supt. & Office		4640.61	
	" " " Administration		5374.63	
	" " " Genl Supervision		1749.23	
	Mdse Inventory '04		378432.29	1.695.565.6
				23.238.0

Tin Shop Mdse

Dr	Inventory '03	4531.09	
	Raw Material Purchased	111603.61	
	Factory Service	27723.09	
	Factory Expense	4449.28	
	Pro. Power	2001.91	
	" Supt. & Office	4640.61	
	" Administration	5374.63	
	" General Supervision	1749.23	
	Job Order Service	4516.79	166.578.2
Cr	Tin Shop Output	169900.10	
	Raw Material Sold	2582.33	
	Job Orders	6650.10	
	Inventory '04	27.957.93	207090.4
			487.7

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Abstract of Mech. Dept. Index 1904 — Continued

Dr	Inventory 1903	16596.47	
	Material Purchased	74529.54	
	Job Order Service	30659.79	
	" " Expense	1701.28	
	Balance	3426.93	126914.01
Cr	Output	118654.28	
	Inventory 1904	8259.73	126914.01

Abstract of Store Room Index

Dr	Inventory 1903	2862.12	
	Material Purchased	11613.22	14480.34
Cr	Supplies Charged Out	11471.98	
	Shortage Charged to Genl Expense	407.98	
	Inventory 1904	2600.38	14480.34

Abstract of Stationery

Dr	Inventory 1903	1368.98	
	Purchases	1839.85	3208.83
Cr	Supplies Charged out	2035.48	
	Inventory	1173.35	3208.83

Job Order Acct.

	Power	481.06
W'Acct	Maintenance	755.56
	Machine Shop	556.84
	Carpentry Shop	165.58
	Pipe Shop	223.30
	Non. Pro. Service	3359.99
		5542.33
	Productive Service	27299.80
	n/o	5459.96

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General Expense Sheet #1

General Administration Expense

Expense

75c	Interest	2534508
75k	Employee Welfare	61907
75d	Administration	64617
		$ 7997.17

Net Value of Mfd. Goods 11001254

Administration Expense 3.45%

Add 3 3/3% to bare factory cost to get the regular factory cost.
In reporting to Sales Department add 5 1/3 to factory cost.

Value of Mfd. Goods 11484476
Less 5% Addition 484221.92
11001254

Raw Material Consumed

Inventory 03	285141.57	
Purchased 04	990716.07	1275857.64
Credit Memo	13256.52	
Less value of cans shipped	7599.78	
Net Memo Credit	5656.74	
Inventory 04	378432.29	435001.03
Net Cleveland Cons.		840856.61

Tin Plate

Inventory 03	45319.09	
Purchased 04	108220.56	
	153539.65	
Inventory 04	27957.93	125581.72
Total Raw Material Cons.		966438.33

Estimated 5% Addition 48221.92

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Unusual Expense Sheet #2

General Supervision Expense

Expense

75e a/c	Genl. Supervision Expense	246.30	
75i	Laboratory	114.06	
75l	Experimental Dept.	174.49	
75m	Unusual Expense	2814.44	3349.29

Deduct as per Genl Ex Sheet #3

Service

U	General Supervision	3979.52	
V	Chemical Laboratory	2085.85	
X2	Experimental Dept.	1279.31	7344.68
		Total Genl. Supn. Expense	10793.97

To include Local Superintendence
" Testing Room Exp + Serv.

Percent Genl Sup. Ex. to Tack. Serv. + Ex. 5.40%

		Expense	Service	
Genl Ex. Sheet 3	Supt's Office	1910.44	2467.40.	2365.59.
" 4	Power	20827.26	6665.49.	1485.59.
" 6	A Dept.	943.98.	6327.12.	393.00.
	B "	857.63	6474.82	396.37
	C "	1332.42	9084.89	563.03
	D "	1176.66	6595.87	420.10
	V "	332.61	2436.79	149.69
7	Var. "	4586.27	11433.57	865.92
	Oil + Jap.	2488.47	6268.58	473.30
8	Finish Dw.	4649.28	27723.09	1749.29
9	A Paste Fil.	551.01	1560.13	114.11
	C " "	552.05	2749.28.	178.53
10	B Liq. "	620.75	2122.32.	149.17
	B Pst. "	✓	704.77	38.10
	Shelf Goods	577.04	4288.22	262.97
	D Liq. "	✓	352.61	19.06
	Var. "	718.91	2207.65	131.15
11	Finish Oil Paste	✓	291.05	15.73
	Reg Finish	✓	1550.63	83.79
12	Finishing Dept.	735.79	15963.26	902.59
10	Blending	-	685.10	37.00
		59556.57	140159.64	10793.97

Genl Ex Sheet #1	37997.17	✓	
" 2	3349.29	7344.68	
Pt to 5 "Labeling Service		2805.08	
	100903.03	150309.40	
Deduct Genl. Acct. Charges	1454.10	794.00	
" Exptl. Dept.	332.61	2436.79	
Balance Sheet Totals	99116.92	147578.61	

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18 AUG 1906

AUG 22 1906

COPY of letter dated July 25, 1906, from the Executive Department of the Sherwin-Williams Co., Cleveland, O.
Subject:- Maintenance of Plant.

For Mr Jas. W. Garson

Referring to your Maintenance of Plant statement, to 30th of April, which came with Mr Sieplein's factory reports, the amount is very much larger than the maintenance accounts of any of our plants on this side. I know, of course, this is largely due to your old out-of-date equipment.

I thought you would be interested in knowing what our maintenance account amounts to over here, and I quote from our report of May 31st, which covers the same period of time as yours of April 30th, as follows:-

Cleveland Plant - which is, of course, very much larger than the London Plant -	£10,073.00
Chicago Plant	1,713.66
Newark Plant	1,642.12
Montreal Plant	3,521.76

Hoping these figures will be of some use to you, and that our maintenance another year will be lower, I remain,

Yours very truly,

Vice Pres. & Gen'l Mgr.

P.S. Please note and retain for future reference

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General Expense Sheet #3

Superintendence & Office Expense

	Expense		
1	Office Expense	2665.98	
2	General "	1077.35	
3	Returned Goods	701.45	
4	Maintenance of Bldgs.	1021.47	
5	Receiving & Stores Dept.	438.19	
X5a	Purchasing Dept.	1990.91	
X5b	Typing Room	474.37	
X5c	Samples	20.58	
X5d	Insurance	4577.83	
X5e	Taxes	6138.31	19106.44
	Service		
A	Office & Superintendence	13032.74	
B	Watching	2507.39	
C	Repairing Scales	165.18	
D	General Cleaning	535.15	
D1	Care of Drinking Water	51.67	
E1	Testing Rooms	1708.58	
E2	Receiving & Stores	4815.74	
F	Loading Cars	205.20	
G	Delivery of Tin Cans	775.84	
H	Cleaning	276.91	24674.40
			4378.84
	Add Genl. Supervision 5.4%		2365.89
	Factory Office Light		149.8
	Rec. & Stores "		24.71
			46406.12
			1/2 to Pro. Lev.
A	Department	10%	4640.61
B	"	10%	4640.61
C	"	12½%	5800.77
D	"	12½%	5800.77
	Var. Mfg. "	15%	6960.92
	Var. Filling	10%	4640.61
	Oil & Japan Dept.	10%	4640.61
	Tin Can Dept.	10%	4640.61
	Finishing "	10%	4640.61
			46406.12

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General Expense Sheet #4

Power Expense

Expense
Power Generation

6	Maintenance	2352.10
7	Sundries	3096.13
8	Fuel	10150.49

Power Transmission

9	Maintenance	4948.87
10	Lighting	279.67
	Total Expense	20827.26

Service

J	Boiler	2507.28
J1	Engine	2708.96
J2	Night Oiling	649.25
K1	Non Productive	800.00
	Total Service	6665.49
		27492.75
	Add Genl Supervision 5.4 o/o	1485.59
	Total Power Dept. Serv. & Expense	28978.34

New Invoice 1905 @ 4.15 K.W.hrs.		K.W. Hrs. Power & Light			Cost per K.W. hr.	
5724.76	A Dept.	136123	15340	137657	@ 4.38	6032.38
6312.75	B "	149420	4060	153480		6725.72
3960.78	C "	94020	1276	95296		4175.96
4914.87	D "	116242	1924	118166		5178.17
261.66	F "	6235	70	6305		276.16
218.34	Cl & Gas. Dept.	1166	5782	6948		304.32
1488.43	Varnish "	34760	1116	35876		1572.43
1894.89	Tin Can "	43020	2640	45660		2001.91
231.86	Receiving & Stores	4015	1572	5587		244.71
489.33	Finishing Dept.	7226	4565	11791		516.44
456.79	Mechanical "	10001	982	10983		481.06
14.19	Factory Office	v	342	342		14.98
	Central Division	380	5418	3798	Exclude Heating	
915.50	Administration Dept	380	5418	3798		915.50
538.60	Dept. of Publicity	10660	1356	12016		538.60
27492.75		613638	34055	647693	@ 4.47	28978.34

Total Cost 28978.34

Estimated Deduct	Insurance	$1579.10			
"	Heating	2050.80	3629.90	25348.44 =	3.91 K.W. hr.
Power Cost "	Air Compr.	1117.23			
"	Mill Water	600.00	1717.23	23631.21 =	3.38 K.W. hr.

divided by 699.600 K.W. hrs. shown on bills

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Central Division Page 4 Continued

1905 Basis for Distributing Power Cost

Heat

Insurance

Hts. surface per 100 sq. ft. floor space	Radiating Surface	sq. ft.	Charge	sq. ft. Floor Space	charge	
8.19	Central Division	850	@ 2% 17.00	10377	1889	19.00
7.80	Administration Dept.	660	13.20	8459	1539	1550
10.56	Dept. of Publicity	3600	72.00	34086	6307	6300
7.66	Lunch Room & Club Room	487	9.74	6358	1157	1150
4.41	A Dept.	495	9.90	11172		
6.27	B "	930	18.60	13540		
8.06	C "	600	12.00	7448		
5.93	D "	495	9.90	8350		350
12.39	X "	230	4.60	1862		112.50
8.35	Oil & Japan Dept.	525	10.50	6279	Balance 173 640 sq. ft.	
9.37	Varnish "	1305	26.10	25850	about $ 3.46 99 per	
8.34	Tire Can "	1560	31.20	18703	Factory Insurance Expense	
7.94	Receiving & Stores Dept	2280	45.60	28720	each month.	
6.05	Finishing "	2400	48.00	39684		
9.75	Mechanical "	325	6.50	3334		
11.11	Factory Office	500	10.00	4500		
7.62	Power "			6060		
	Monthly charge to be made	17242	$ 344.84	234782		
	for 6 mos Nov. to April inclusive		$ 2069.04			

Insurance Charge Fire Pump

1000# coal per day

3000# " " night

4000 " " 24 hrs. @ 1.67 Ton $ 3.34 = $ 1219.10 per year

for Night Engineer @ $ 60. 360.00

$ 1579.10

Estimate to deduct $ 180.00

Insurance Expense

Base Amount to Aug. 1st 1596.91

2 " " 44.76 - 1641.67 ÷ 12 = 136.81

% Fire Appliance Expense 2366.41 ÷ 12 = 197.20

Total per month $ 334.01 for 234782 sq. ft. = $ 1.42 per 1000 sq. ft. per month

Air Compressor etc.

2700# coal per day or 810.000# per 405 Ton @ $ 1.67 = $ 676.35

equals 1/5 of total coal

6a Maint. Bible 669.16

6b " Stokers 600.65

6c " Asst. 395.80

7c Lubricants 46.67

$ 2074.28

1/5 for Air Comp. 138.28

1/6 A Boiler Service 2507.28 167.15

5/6 B Engine " 2706.96 135.45

1117.23

Deduct per month $ 100.

Circulating Pump etc.

Circulating Pump Engines 12 HP

Motor for " etc. 3 HP

15 HP.

Running about 2/3 full load 10 HP

@ 7 HP $ 2.10 per day or $ 50. per month

Deduct per month $ 50.00

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General Expence Sheet #4 Continued

Cost of handling Coal

713 Tons	1642#	@	#2.25 per ton	
271 "	600	@	2.00 "	
44 "	400	@	1.60 "	
386 "	100	@	1.35 "	
6034#	Total	@	#1.67 average per ton	10150.89

Maintenance of Boilers	609.16		
" Stokers	602.65		
" Auxiliaries	395.80		
Boiler Insurance	75.00		
Water Rent 1972.80	66.90.00	Ext'l Expense	2304.61
Boiler Service	2507.28		
Non. Productive	400.00		
Genl. Supervision	700.00		
Engine Service	500.00	Ext'l Expense	4107.28
		Total	16598.38

6034# Tons @ per Ton 2.75

699600 K.W.hrs. at switchboard provide of coal K.W.hr .017

Estimate of water used for electrical power only 700,000 K.W.hrs @ 30# per K.W.hr. Including auxiliary pumps, exciter eng. etc equals 2,100,000# water per yr. ÷ 62# per cu. ft. = 35,000 cu. ft. of water @ 10¢ = $140.-
Estimate per 6 mo. $70.-. Balance of water bill deducted with meter for power other than electrical.

To figure power consumed by electric lights
K.W.hrs consumed during month equals average number of lamps burned × number of days in month × 4
Average Number of lights burning in any department determined by count of Lamps burning four times in one day, four days in a month. This gives the average number of days the lamps burned.
Each lamp requires 64 watts per hr. or 64 watts per day (nine = 576 watts

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General Expense Sheet #5

Mill House

No. of Mills	HP per Mill	HP	Hrs. Run	Possible Time	% Time Run	Contd Strain	Contd % Strain
1-A Roller	750	750	1293	3000	4310	329	9.82
18-36" A Mills since Dec 1st 00	425	7331	20217	51750	3907	2864	87.18
2-21" A Mills	250	500	1229	6000	2048	102	3.10
			27739			3289	100.00

B Department

14-30" B Mills	650	9100	23690	42000	5640	5137	99.59
2-12" B Irons	50	100	1262	6000	2103	21	41
			24952			5158	100.00

C Department

33-21" C Mills + 2 under Jurisdiction of	250	7500	31643	90000	3516	2637	92.05
5-16" C Mills	162½	813	3994	15000	2663	217	757
2-12" Irons "	50	100	689	6000	1148	11	38
			36326			2865	100.00

D Department

17-21" D Mills	375	6375	27610	51000	5414	3451	71.91
4-30" D "	650	2600	6219	12000	5183	1348	28.09
			33829			4799	100.00

X Department

5-16" X Mills	162½	813	768	15000	512	42	100.00

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General Expense Sheet #6

A Department Expense

A Dept.	Power		603.38
"	Supt & Office		464.61
11 a a/c	Mills & Mixers Ex	94.98	94.98
L 1	Mixing Service	1752.38	
M 1	Grinding "	1202.51	
K 2	Non-Productive "	337.23	632.12
	Add Genl Supervision 5 H o/o		398.00
	Total A Dept. Expense		1837.09

Mills	o/o Cont'd Strain	Expense	Hours Run	Cost per Hour
1 - Roller Mills	9.87	1800.70	1293	1.39
18 - 30" A "	87.08	1596.94	20217	.79
2 - 21" A "	3.10	56.45	1229	.46
	100.00	1837.09		

B Department Expense

B Dept.	Power		672.72
" "	Supt & Office		464.61
11 B a/c	Mills & Mixer Expense	85.63	85.63
L 2	Mixing Service	2009.92	
M 2	Grinding Service	1598.01	
K 3	Non-Productive "	286.99	647.82
	Add Genl Supervision 5 H o/o		396.32
	Total B Dept. Expense		1909.10

Mills	o/o Cont'd Strain	Expense	Hours Run	Cost per Hour
14 - 30" B Mills	99.59	1901.81	23690	.80
2 - 12" B Iron	.41	7.29	1262	.06
	100.00	1909.10		

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General Expense Sheet #6 Continued

C Department Expense

C Dept.	Power			417.96
"	Supt. & Office			580.77
11 C d/c	Mills & Misers Expense	133242	6/1 9.95	1332.42
L 3	Mixing Service	39214		
M 3	Grinding "	2055.83		
K 4	Non-Productive "	310192	49.08	908.89
	Add Genl. Supervision 5.40 o/o			56.03
	Total C. Dept. Expense			2095.07

Mills	o/o Coal Steam	Expense	Hours Run	Cost per Hour
33-21" C Mills	9705	19790.88	31643	.61
5- 16" C "	957	1586.45	3994	.40
7- 12" Srow.	38	79.74	689	.12
	10000	20957.07		

D Department Expense

D Dept.	Power			5178.17
"	Supt. & Office			580.77
11 D d/c	Mills & Misers Expense	11766.6	63.54	1176.66
L 4	Mixing Service	3665.38		
M 4	Grinding "	648.46		
K 5	Non-Productive "	22820.3	35.56	659.87
	Add Genl. Supervision 5.40 o/o			42.10
	Total D Dept. Expense			19171.57

Mills	o/o Coal Steam	Expense	Hours Run	Cost per Hour
17-21" D Mills	7191	13786.21	27610	.50
4-30" D "	2809	5385.36	6219	.87
	10000	19171.57		

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General Expense Sheet #7

Varnish Dept. Manufacturing Expense

Var. Dept.	Power				1572.43
	Supt & Office				6960.92
20 s/c	Varnish	Mfg. Expense	4239.64		
11 s/c	"	Storage 7%	506.63		4586.27
R1	"	Mfg.	4940.14		
R2	"	Cleaning	1107.26		
R3	"	Storage 7% On Mfg. 4332.45 On Mfg. 2859.71	2192.75		
R9	"	Non Productive	3193.42		11432.57
		Add Genl Supervision 5.40 s/c			81.92
					35419.11

Mfg. Expense per 100 Units

Class	1		78590		78590								8.42
	1 1/4		95827		119784								4.52
	1 1/2		288279		432944								5.43
	2		151233		302466								7.24
	2 1/2		16586		41415								9.05
Units	4452615		494795		702979								

Class 1		Class 1 1/4		Class 1 1/2		Class 1 1/2 Contd		Class 2		Class 2 1/2	
43	✓	6	52488	16	5425	Prod.	216811	50	13439	67	✓		
56	10919	86	43339	8	6247	157	1484	66	1175	68	30465		
77	✓		95827	21	1987	156	✓	86	509	77			
87	614			25	1842	167	26778	90	✓	78			
148	21173			28	7592	168	8775	164	✓	79			
153	6643			29	✓	169	✓		151233	80			
163	✓			51	558	171	1479			81	8346		
167	1133			54	✓	172	1202			83	29468		
175	✓			55	5787	173	5384			93	✓		
176	573			58	23320	178	271			103	✓		
177	3772			89	✓	181	24666			105	✓		
191	207			91	1787	170	581			107	✓		
166	15576			95	3593	92	926			108	✓		
199	225			96	15687	180	✓			109	✓		
212	18355			97	271	187	17954			117	7075		
	78590			98	✓	194	✓			193	94		
				99	✓	205	54			172	14582		
				60	14257	211	4546			207	8736		
				87	6844	✓	✓			226	27148		
				101	242310	227	913			232	1981		
				102	16696	229	288			234	2715		
				111	✓	230	479				16566		
				122	861	284	288						
				123	12861		218679						
				124	10472								
				126	2673								
				129	✓								
				130	13448								
				131	136434								
				137	24557								
				138	17196								
				139	18716								
				142	✓								
				143	✓								
				144	20969								
				145	24110								
				146	12022								
					216811								

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General Expense Sheet #7 Contd

Oil & Japan Dept. Expense

Oil & Japan Dept.	Power				30432
"	Supt. & Office				64061
18 a/c	Oil & Japan	Mfg. Expense	23151.16		
71 a/c	"	Storage	17231		2488.47
7 1	"	Mfg Service	4592.50		
K 8	"	Mfg Productive	579.70		
K 3	"	Storage	109638		6268.58

Figure out by taking 2 & 1/2 % Power Expense divided by oil handled to get cost per 100 gals to add to prod cost & raw material

Add Genl Supervision 5.40 %		47330
Total Oil & Japan Dept. Expenses		141752.78
Oils handled 87444 6 gals @ 50¢ per 100 gls	412223	
	100588.05	

Oils handled

7	389796	Cost per 100 Units	.42
13	87852		
14	290610		
43	15940		
77	22327		
109	8738		
140	14135		
171	548		
	824446		

Oils & Japans Mfd.

1	117537				
13	38000				
	155537		x 3	466611	126
9	56504		139227		
15	5150	106	4551		
17	11242	154	-		
19	1926	155	-		
30	-	162	719		
31	41454	174			
37	4050	183	15872		
47	1571	184	-		
62	-	Skim Bt	23622		
	139227		183991 x 6 - 1103946		252
5	300				
7	56700				
45	-				
	57000		x 12	684000	504
24	8766				
34	57375				
36	24837				
	90478		x 1/2	135717	63
	487006	Total Units		3390274	

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General Expence Sheet #8

Tin Can Department Expence

Tin Can Dept. Power			7001.91
"	Supt. & Office		446.61
734/2 "	Expence	449.28	
710 "	Non-Productive Service	3260.33	7909.61
	Add Genl. Supervision 6 to 0/0		427.11
	" " on Prod. Service 5 to 0/0		1322.12
	Total Tin Can Dept. Expence		16901.86

8 Tin Can Dept. Productive Service		24462.76
0/0 Non-Prod. Exp. & Serv. to Prod. Service		.666
Figure 6 0/0		

Tin Can Dept. Mdse

1903 Inventory	41892.00		
1904 Purchase	90593.31		
	132485.61		
1904 Inventory	24993.01		
	107492.60	5 0/0 Administration addition	5374.63

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General Expence Sheet #9

Paste Filling Expence

17a a/c A Filling Expense 551.01 @ 29.76

N1 " Service 1560.13 34.36 2111.14

Add Genl. Supervision 5.40% 114.11

Total A Paste Filling Expense 2225.25

						Cost per 100 Packages	
767	Tubes	1696	x	1/2	848	Tubes	95
6624	1/4	33496	x	1/2	11248	1/4	15
3325	1/2	6650	x	1	6650	1/2	31
327775	1	327275	x	1	327275	1	31
40076	2	20038	x	1	20038	2	31
276	3	92	x	2 1/2	230	3	77
164	4	41	x	2 1/2	103	4	77
90700	5	18140	x	2 1/2	45350	5	77
9830	5PC	1966	x	2 1/2	4915	5PC	77
171700	17 1/2	13736	x	5	68680	17 1/2	154
611575	25	24463	x	10	244630	25	307
1756312		431593			724937		

Cost per 100# 181

Cost per 100 Units .307

772-89-45 - Oil Paste in Kego & Bble

3685157

3685157 A & Dept.

deduct - Alat Co.

add - C. & S. Fiel.

C Paste Filling Expence

12C a/c C Paste Filling Expence 552.05 @ 28.71

N4 " " Service 274928 149.82 3301.33

Add Genl. Supervision 5.40% 178.53

Total C Dept. Filling Expence 3479.86

						Cost per 100 Packages	
27751	Tubes	9005	x	1/2	4503	Tubes	46
1	1/4	5	x	1/2	2	1/4	46
94	1/2	188	x	1	188	1/2	93
69546	1	69546	x	1	69546	1	93
304	2	152	x	1	152	2	93
67930	5	13586	x	2 1/2	33965	5	232
215860	5PC	43172	x	2 1/2	107930	5PC	232
109180	10	10918	x	5	54590	10	464
26530	10PC	2653	x	5	13265	10PC	464
4300	17 1/2	344	x	5	1720	17 1/2	464
206175	25	8247	x	10	82470	25	928
6347	Jars	6347	x	1	6347	Jars	93
390	Crocks (10#)	39	x	5	195	Crocks	464
708908		164702			374873		

Cost per 100# #491

Cost per 100 Units .928

64522 2.D. in Kego

773430

772919 A4

0007-SWP-000122004

General Expense Sheet #10

Liquid Filling Expense

178	B Filling Expense	6210.75	42.335%		
N 2	" Service	7122.32	" 11565	2743.07	
	Add General Supervision 5.40%			148.17	
	Total B Filling Dept. Expenses			2891.24	

Cost per 100 Packages

19	1/2 Bbl	304	x	1/2	456	1/2 Bbl		12
1716	Bbl.	9728	x	1 1/4	24320	Bbl.		18
65163	1/4 Bbl.	260612	x	3	781836	1/4 Bbl.		24
68510	1/2 "	137020	x	4 1/2	616590	1/2 "		36
733971	1 "	733971	x	6	1403526	1 "		48
157550	5 "	31510	x	30	945300	5 "		238
57636 9 lbs		673095			3772028			

1.38 cans per gallon average

Filling Cost per 100 Units .0793

Filling S.W.P. etc. per Bbls & Bbls

N 3	Bbls. Filling Service	704.77	704.77
	Add Genl. Supervision 5.40%		38.10
	Blue Bbl. Paint R 1188		42.00
	Red Bbl. Paint R 1608	49.85	159.73
	Total Bbl. Filling Expense		944.60

1/2 Bbl	7522	
Bbls.	130963	
138485	138485	

Filling cost per 100 Gls. .68

664840 See output rpt.

Filling Shelf Goods

12 D	D Filling Expense	577.04	98.31%	577.04	
N 6	" Service	4020.03			
N 11	" Handling Trucks	268.19	731.81	4288.72	
	Add Genl. Supervision 5.40%			262.97	
	Total Shelf Goods Filling Expense			5128.73	

		Shelf Goods	Var. Cts.	Total			
5934	1/4 Bbl	184901	448	190349	x 1	190349	.16
30044	1/2 Bbl	480728	2996	483724	x 1 1/2	725586	23
37538	Bbl.	300304	16824	317128	x 2 1/4	713538	35
37869	2 "	131475	77344	208819	x 3	626457	47
2972	1/2 Gal	5943	30312	36255	x 4 1/2	163148	70
7020	1 Gal	7020	70758	77778	x 6	466668	94
305	5 Gal.	61	13373	13434	x 30	403020	-468
116827 lbs		1115432	211155	1326587		3287416	

Shelf Goods 9.6 Pkg. per gal.

Shelf Goods Filling Cost per 100 Units .156

Cleaned Packing	Bbls	6842	9840	
B Liquid	"	2970	4200	
D "	"	908	1308	
Paste	"	3185	4580	
		13855	19928	Total Blue Bbl. Paint 1188

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General Expense Sheet #10 Contd.

Filling D Liquids Bulk

N5	D Filling Bulk Service	352.61	352.61
	Add Genl Supervision 5.40%		19.06
	Proportion of Blue Ptd Paid		13.08
	Total D Bulk Filling Expense		384.75

½r Bbls 6709
Bbls 37031
38740

Filling Cost per 100 Galls. 1.00

1905 Include cost on D.D. assembled on B16 cards to show cost of coopering Tbls. in D Dept.

Filling Varnish

N1 a/c	Varnish Filling Expense	218.91	218.91
N7	" " Service	1875.81	
N17	" Handling Trucks	381.84	2207.65
	Add Genl. Supervision 5.40 %		131.15
	Office & Superintendence		4640.61
	Total Varnish Filling Expense		7198.37

Cost per 100 Packages

14407	171	¼ Pt	178816	5473	x 1	5473	28
	7432	½ Pt		118914	x 1½	178371	42
	6804	Pt.		54479	x 2½	122465	63
	12768	½ Gal.		51074	x 3	153222	84
	16020	½ Gal		37039	x 4½	144176	126
	84044	1 Gal		84044	x 6	504264	168
	26455	5 Gal		5291	x 30	158730	840
	5057	½ Bbls		5057	x 6	30342 per 100 gls.	168
	59329	Bbls		59329	x 6	355974	168
	718.080			416650		1653017	
		Var. to Fact. Bbls.		157776	x 6	916656 - add for delivery to packing 1 pr gl.	168
						756973	

Filling cost per 100 units 28

Varnish Blending

K4 -	Varnish Blending Service (From May 1 to Aug 31)	685.10
	Add Genl Supervision 5.40%	37.00
		722.10

Varnish blended from May. to Aug. 31 - 48.350 gls. 1.49 per 100 gls.

Add 1½ per gallon to all Blends.

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General Expense Sheet #11

Finishing Oil Paste Paints

P6	Paste Finishing Service	791.05	791.05
	Add Genl. Supervision 5.40 o/o		15.73
	Total Oil Finishing Expense		806.78

Ochres & Ven. Red 120528
Zincs 61223
P.C.C. 431026
612777 Expense per 100# .05

Keg Finishing Expense

16 o/c	Keg Finishing Expense	✓	
P7	" " Service	1210.47	
N8	Filling Kegs & Barrels	340.16	1550.63
	Add Genl. Supervision 5.40 o/o		83.79
	Proportion of Bge Barrel St. R 1188		45.80
	" " Shellac (1261.77) Est. 1/3		420.42
			2100.64

						Per 100 Kegs		Cost per 100 Kegs
385	17½#	Kegs	1314	× 1	1314	248	14.00	16.40
7.8.9								
11017	25	"	2625	1½	4013	360	17.00	20.60
12.15								
16017	50	"	2004	2	4008	480	24.00	28.80
18.23.24	100	"	1812	4	7248	960	33.00	42.60
	*25	"	810	4	3240	960	33.00	42.60
	27	"	400	4	1600	960	49.00	58.60
	28	"	197	4	788	960	63.00	72.60
	29	"	341	6	2046	1440	63.00	77.40
	30	"	254	6	1524	1440	63.00	77.40
	31	"	24	8	192	1920	63.00	82.20
	33	"	213	8	1704	1920	84.00	99.20
	35	"	176	10	1760	2400	85.00	109.00
	37	"	56	10	560	2400	85.00	109.00
	47	"	99	10	990	2400	92.00	117.00
	51	"	76	4	304	960	70.00	79.60
	52	"	81	10	810	2400	36.00	60.00
	53	"	41	8	328	1920	32.00	51.20
½	Bbl	"	1755	12	21060	2880	108.00	136.80
	Bbl.	"	1430	24	34320	5760	138.00	195.60
					87309			

Cost per 100 Units 2.40

½ Bbl Consumed	2526		Bbl Consumed	5875	
B " "	301		B "	2619	
D " "	268		D "	640	
Var " "	202	771	Var "	1186	4445
a Paste Pts	1755		a Paste Pts.	1430	

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General Expence Sheet #12

Finishing Department Expence

17	A	A Packing Dept. Expense	344.27	
	B	B " " "	97.16	
	C	C " " "	277.34	
	D	D " " "	13.25	
	V	V " " "	3.77	735.79
01	A	A " " Service	1756.76	
2	B	B " " "	4091.24	
3	C	C " " "	2019.62	
4	D	D " " "	1312.89	
5	V	V " " "	927.85	
6	K	Loading Care Mfd. Goods	568.72	
K7		Non-Productive "	5286.18	15963.26
		Add Genl. Supervision 5.40%		907.59
		Power		516.44
		Supt. & Office		4640.61
				22758.69
		Proportion of Blue Barrel Paint R1188		98.40
		Packing Materials (less labels)		36308.69
				59165.78

Cost per 100 Packages

Liquid Paints	1/4 Pt.	195822	x	1	195822	.42
	1/2 Pt.	602042	x	1½	903063	.64
	Pt.	381285	x	2½	857891	.95
	1/4 Gl.	520505	x	3	1561515	1.27
	1/2 Gl.	205314	x	6	1231884	2.54
	1 Gl.	395743	x	12	4748916	5.10
	5 Gl.	50235	x	50	2511750	21.15
Asst Colors Tin Pkg.		431593	pkg		125612*	.42
20 " " "		164202	"		708908*	.42
		2946741			13976061	

Cost per 100 Units .425

Liquid Paints

	1/4 Pt.	1/2 Pt.	Pt.	1/4 Gl.	1/2 Gl.	1 Gl.	5 Gl.
G.E. Sht. #10 B Liquids	✓	304 - 9728 -	260612 -	137020 -	233921 -	81510	
D "	190349	487824 -	317128 -	208819 -	86255 -	77778 -	13434
Varnish	5473	118914 -	64479 -	51074 -	32039 -	84044 -	5291
	195822 -	602042 -	381285 -	520505 -	205314 -	395743 -	50235

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Units of Output

"A" Department

"A" Depart' Expense		18,337.09	
" Paste Filling		2,225.25	20,562.34
Total "A" Dept's Output	3,668,117		
Cracker Seam Filler	17,174		
Total "A" Paste Output	3,685,291	Cost per 100 lbs.	.56

"B" Department.

"B" Dept's Expense		19,095.10	
" Filling "		2,992.24	
" " All "		944.60	23,031.94
Total "B" Dept's Liquids	664,840	Cost per 100 gals.	3.46

"C" Department

"C" Dept's Expense		20,957.07	
" Filling "		3,479.86	
"X" Dept's "		3,195.25	27,632.18
Total C.D. Output	766,177		
Distemper Colors	6,742		
Total "C" Output	772,919	Cost per 100 lbs.	3.57

"D" Department

"D" Depart' Expense		19,171.57	
" Liq. Filling "		384.75	
" Shelf Goods "		5,128.23	24,684.55
Shelf Goods - 1,161,093 + 96 pr gl.	120,950		
Var. Cs. Specials	215,065		
Total "D" Dept's Liquids	336,015	Cost per 100 gals.	7.35

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Units of Output (cont'd)

Varnish Department

Varn. Dept's Mfg. Expense		25,419.11	25,419.11
Varnish Manufd	470,292	Cost per 100 gals.	5.42
Varn. Filling Expense		7,198.32	
" Blending "		722.10	7,920.42
Var. Pkgs. Filled - 164,284 ÷ 12# pergl.	13,285		
" Gals. "	203,284		
Total Varn. Filled	216,569	Cost per 100 gals.	3.66

Oil & Japan Depart.

Oil & Japan Mfg Expense		1,475.28	1,475.28
Oil & Japan Manufd	469,211	Cost per 100 gals.	3.02

Finishing Department

Finishg Dept's Expense	22,758.69
" Oil Cans	306.78
" Kegs	2,100.64
Labelling	2,805.08

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Units of Output (contd)

Tin Can Department

Tin Can Dept's Expense	16,301.36	
" " Production	24,462.76	40,764.12

	Output	Value	Mat.	Prod.	Non-Prod.	Total
Tin Cans	2,949,641	55,532.76	142	28	18	188
" Pails	1,456,288	77,066.23	429	60	39	528
Square Cans	229,134	14,674.25	389	152	99	640
5 Gal. "	95,086	13,784.40	1141	187	121	1449
Press "	60,970	3,698.78	389	114	74	577
Dry Color.	4,873	213.89				
	4,795,992	164,970.31				

	1903 Cost per 100 Units		1904 Cost per 100 Units		1904 Basis
"A" Depart.	.46	1	.56	1	1
B "	2.76	6	3.46	6	6
C "	3.19	7	3.57	6	7
D "	5.07	10	7.35	13	10 / "
Var. Mfg.	4.33	9	5.42	10	9
" Filling	2.65	6	3.66	6	½ per pkg 6 " gal.
Oil & Japan	2.29	5	3.02	5	1 - ① × ⑬ × 3 2 - all others × 6 3 - ② × ⑥ × 12 4 - ㉖ × 1½
Tin Cans	.50	1	.46	1	1
" Pails (P.C. & Dry Color)	1.15	2	.99	2	2
Square Cans	3.12	6	2.51	4	6
5 Gall. "	3.26	7	3.08	5	7

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