ISR006012

PROFIT AND LOSS

DEPARTMENT OR COMPANY NO. 9.16

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY

WHITE LEAD DEPARTMENT

EAST CHICAGO, INDIANA

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES			
				Dec. 31st, 1938 PRIOR YEAR		March 31st, 1939 CURRENT MONTH
1		Gross Sales (Less returns and allowances)				
2	83	To Outsiders	$ 735,524.09	$	$ 142,898.14	$
3		To Consolidated Subsidiaries:				
4	83	Anaconda Sales Company	144,466.46		25,591.86	
5		The American Brass Company				
6	80	Chicago, Ill.	35.63		-	
7	80	Detroit, Mich.	43.31		45.79	
8		International Smelting and Refining Company				
9	84	White Lead Department, East Chicago, Ind.	40.50		-	
10	80	Lead Refining Department, East Chicago, Ind.	4.45		7.13	
11	80	Zinc Oxide Department, East Chicago, Ind.	1,084.14		77.70	
12	80	Montana Hardware Company	53.98		464.36	
13	80	Anaconda Copper Mining Co., Butte, Mont.	92.78		4,443.34	
14		To Unconsolidated Subsidiaries:				
15		Anaconda Wire and Cable Company				
16	82	Chicago, Ill.	64.01	881,409.35	9.16	173,537.49
17	83	Discounts Allowed		9,772.36		1,865.29
18	84	Cost of Lead Purchased		474,582.44		134,766.92
19	84	Lead Transfers and Issues		474,233.16		136,560.20
20		Operating Expenses:				
21	84	Sundry Expenses	755,634.09		206,563.41	

			PRIOR YEAR		CURRENT YEAR	
1		Gross Sales (Less returns and allowances)				
2	83	To Outsiders	$ 735,524.09	$	$ 142,898.14	$
3		To Consolidated Subsidiaries:				
4	83	Anaconda Sales Company	144,466.46		25,591.88	
5		The American Brass Company				
6	80	Chicago, Ill.	35.63		-	
7	80	Detroit, Mich.	43.31		45.79	
8		International Smelting and Refining Company				
9	84	White Lead Department, East Chicago, Ind.	40.50		-	
10	80	Lead Refining Department, East Chicago, Ind.	4.45		7.12	
11	80	Zinc Oxide Department, East Chicago, Ind.	1,084.14		77.70	
12	80	Montana Hardware Company	53.98		464.36	
13	80	Anaconda Copper Mining Co., Butte, Mont.	92.78		4,443.34	
14		To Unconsolidated Subsidiaries:				
15		Anaconda Wire and Cable Company				
16	82	Chicago, Ill.	64.01	881,409.35	9.16	173,537.49
17	83	Discounts Allowed		9,772.36		1,865.29
18	84	Cost of Lead Purchased		474,582.44		134,766.92
19	84	Lead Transfers and Issues		474,233.16		136,560.20
20		Operating Expenses:				
21	84	Sundry Expenses	755,634.09		206,563.41	
22	86	Unemployment Insurance Tax	3,139.88		793.76	
23	86	Old Age Annuity Tax	991.10		264.58	
24	85	Maintenance and Repairs	47,557.94		13,360.00	
25	86	Unemployment Insurance Tax (Repairs)	834.57		233.41	
26	86	Old Age Annuity Tax (Repairs)	278.19		77.80	
27	86	Taxes (Other than Income Taxes)	3,496.46		984.66	
28	107	Depreciation	27,415.86	839,348.09	7,740.00	230,017.62
29	84	Selling Expenses		60,002.70		13,725.09
30		AMOUNT CARRIED FORWARD		28,063.08		70,277.23
31						
32						

ISR006013

DEPARTMENT
OR COMPANY NO. 9.15

PROFIT and LOSS

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY

WHITE LEAD DEPARTMENT - NEW YORK

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES December 31st PRIOR YEAR		March 31, 1939 CURRENT MONTH	
1	114	Sales		871,636.99		
2	114	Interest		235.68		
3	114	Lead Transfers and Issues		474,233.16		
4	114	Agency Stock Expenses		5,418.39		
5	114	Lead Purchases		474,582.44		
6	114 ~~84~~	Operating Expenses - East Chicago		839,348.09		
7	114	Selling Expenses		60,002.70		
8	114	Credit and Collections Expenses		3,915.99		
9		Samples Shipped				
10	114	White Lead Used	74.68			
11	114	White Lead-In-Oil Used	265.52	340.20		
12	84	General Expenses		2,406.42		433.39
13	114	Profit and Loss - Inventory Charge		30,784.73		
14						
15				70,012.73		433.39
16						
17						
18						
19						

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PROFIT and LOSS

DEPARTMENT OR COMPANY NO. 9.03

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY

LEAD REFINING AND ZINC OXIDE DEPT. - NEW YORK

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES December 31st PRIOR YEAR		March 31, 1939 CURRENT MONTH	
1		Sales of Lead:				
2	80	White Lead Department	60,205.78		48,551.91	
3	82	Anaconda Wire & Cable Company	277,145.35		90,029.63	
4	83	Others	206,168.75	543,519.88	170,889.27	309,470.81
5	83	Sales of Silver		193,245.48		77,494.71
6	83	Sales of Gold		97,441.76		51,164.37
7	80	Sales of Leady Matte		3,316.36		-
8	114	Sales of Zinc Oxide		1,751,921.25		-
9	80	Tolls		294,306.83		58,047.30
10		Operating Expenses - Lead Refinery				
11	84	New York	596.53		214.97	
12	114	East Chicago	412,161.39	411,564.86	-	214.97
13	114	Operating Expenses - Zinc Oxide		2,393,868.27		
14	107	Depreciation		7,984.27		
15	84	Selling Commissions		5,761.08		2,751.88
16		General Expenses:				
17	114	East Chicago	1,690.16		-	
18	84	Miscellaneous	8,651.72	10,341.88	1,864.34	1,864.34
19	114	Lead Purchases		817,586.97		
20	114	Zinc Purchases		1,327,083.63		
21	114	Zinc Transfers and Issues		1,056,447.14		

	83	Others				
	83	Sales of Silver		193,245.48		77,494.71
	83	Sales of Gold		97,441.76		51,164.37
	80	Sales of Leady Matte		3,316.36		-
	114	Sales of Zinc Oxide		1,751,921.25		-
	80	Tolls		294,306.83		58,047.30
		Operating Expenses - Lead Refinery				
	84	New York	596.53		214.97	
	114	East Chicago	412,161.39	411,564.86	-	214.97
	114	Operating Expenses - Zinc Oxide		2,393,868.27		
	107	Depreciation		7,984.27		
	84	Selling Commissions		5,761.08		2,751.88
		General Expenses:				
	114	East Chicago	1,690.16		-	
	84	Miscellaneous	8,651.72	10,341.88	1,864.34	1,864.34
	114	Lead Purchases		817,586.97		
	114	Zinc Purchases		1,327,083.63		
	114	Zinc Transfers and Issues		1,056,447.14		
	114	Zinc Oxide Inventory at end		921,577.38		
	84	Inventory Adjustment		95,404.23		
	84	Profit and Loss - Unclaimed Checks		11.12		
		Shutdown Expenses:				
	114	Lead Refinery		27,430.22		
	114	Zinc Oxide		15,705.42		
				60,157.41		491,775.94
	84	**Ores and Metals on Hand - Refinery - Beginning**				493,969.49
	84	**Ores and Metals on Hand Refinery - Ending**				506,460.19
	107	**Depreciation**				2,785.22
	112	**Adjustments**				9,705.48
	80	**Tolls**				17,544.92
	112	**Adjustment**				17,544.92

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PROFIT and LOSS

DEPARTMENT
OR COMPANY NO. 9.02

SHEET NO. 1

INTERNATIONAL SMELTING AND REFINING COMPANY

SMELTING DEPT. - NEW YORK

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES	December 31st PRIOR YEAR		March 31st 1939 CURRENT MONTH
1		Sales of Copper				
2	93	Sundry Customers	17,682.35		-	
3	80	The American Brass Company	478,747.05		-	
4	82	Anaconda Wire & Cable Company	13,231.73	509,661.13	-	-
5		Sales of Lead:				
6	80	White Lead Department	414,376.66		86,215.01	
7	83	To Others	1,774,748.96	2,189,125.62	376,915.89	463,130.90
8	83	Sales of Silver		2,302,151.24		506,986.37
9	83	Sales of Gold		1,155,042.48		134,303.10
10		Tolls:				
11	82	Unconsolidated Subsidiaries	279,864.36		260,745.60	
12	83	Others	494,257.62	774,121.98	342,525.96	603,271.56
13	114	Sales of Ores and Concentrates		307,693.17		
14		General Expenses:				
15	84	Sundry General Expenses	763.60		96.76	
16	114	Tooele Office Elimination	41,130.20	41,893.80	-	96.76
17	84	Freight - West to East		272,453.94		150,078.35
18	83	Lighterage		8,972.02		1,354.57
19	84	Refining Charges		805,288.76		166,472.01
20	84	Selling Commissions		29,621.82		4,149.51
21		Operating Expenses:				

11	82	Unconsolidated Subsidiaries	279,864.36		260,745.60		
12	83	Others	494,257.62	774,121.98	342,525.96	603,271.56	
13	114	Sales of Ores and Concentrates		307,693.17			
14		General Expenses:					
15	84	Sundry General Expenses	763.60		96.76		
16	114	Tooele Office Elimination	41,130.20	41,893.80	-	96.76	
17	84	Freight - West to East		272,453.94		150,078.35	
18	83	Lighterage		8,972.02		1,354.57	
19	84	Refining Charges		805,288.76		166,472.01	
20	84	Selling Commissions		29,621.82		4,149.51	
21		Operating Expenses:					
22	114	Miami Office	368,819.95				
23	114	Tooele Office	1,472,086.63				
24	84	New York Office - Inventory Adjustment	124,382.95	1,965,289.53			
25	107	Depreciation		123,424.37			
26		Ore Purchases:					
27	84	New York	2,545.16		1,362.82		
28	114	Miami Office	4,057,198.52		-		
29	114	Tooele Office	208,248.03	4,267,991.71	-	1,362.82	
30	114	Shutdown Expenses - Tooele		93,565.50			
31		Profit and Loss:					
32	114	Bad Debts - Tooele	4,036.61				
33	114	Unclaimed Wages	2.84				
34	114	Bad Debts - Miami	160.60				
35	114	Loss on Obsolete Supplies - Tooele	17,851.05				
36	114	Miscellaneous Income - Tooele	163.28	21,887.82			
37		Operations - Sundry Plants:					
38	114	Inventory Adjustment - Ophir Hill		2,436.79			
39	114	Depletion - Ophir Hill		17.63			
40	114	Depreciation - Ophir Hill		1,243.27			
41	114	Miscellaneous Income-Ophir Hill		122.50			
42				391,295.26		1,384,177.91	

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PROFIT AND LOSS

DEPARTMENT OR COMPANY NO. 3.02

SHEET NO. 1

ANACONDA SALES COMPANY

EAST CHICAGO OFFICE

LINE NO.	CLASS NO.	LEDGER ACCOUNTS	GENERAL LEDGER BALANCES DEC. 31ST, 1938 PRIOR YEAR		MARCH 31ST, 1939 CURRENT MONTH	
1		Gross Sales (Less returns and allowances)				
2		White Lead Department				
3	83.	To Outsiders - White Lead	101,749.51		13,568.09	
4		To Unconsolidated Subsidiaries:				
5	82.	Anaconda Wire & Cable Co., Hastings, N. Y.			8.41	
6	83.	To Outsiders - White Lead-in-Oil	43,242.22		12,181.96	
7		To Consolidated Subsidiaries:				
8	80.	American Brass Co., Detroit, Mich.	43.31		-	
9	80.	American Brass Co., Buffalo, N. Y.	8.68		-	
10		International Smelting and Refining Co.				
11	80.	Raritan Copper Works, Perth Amboy, N. J.	91.57		-	
12	81.	Chile Exploration Company	433.12		-	
13		To Unconsolidated Subsidiaries:				
14	82.	Anaconda Wire and Cable Co., Hastings, N. Y.	18.31		-	
15	82.	Walker Mining Company, Spring Garden, Cal.	-	145,586.70	-	25,758.46
16		Zinc Oxide Department				
17	83.	To Outsiders		168,648.49		42,540.18
18				314,235.19		68,298.64
19	83	Discounts Allowed - White Lead	760.87		95.76	
20	83.	White Lead-in-Oil	359.37		70.82	
21	83.	Zinc Oxide	1,316.57	2,436.81	364.54	531.12

83.	To Outsiders - White Lead-in-Oil	43,242.22		12,181.96		
	To Consolidated Subsidiaries:					
80.	American Brass Co., Detroit, Mich.	43.31		-		
80.	American Brass Co., Buffalo, N. Y.	8.66		-		
	International Smelting and Refining Co.					
80.	Raritan Copper Works, Perth Amboy, N. J.	91.57		-		
81.	Chile Exploration Company	433.12		-		
	To Unconsolidated Subsidiaries:					
82.	Anaconda Wire and Cable Co., Hastings, N. Y.	18.31		-		
82.	Walker Mining Company, Spring Garden, Cal.	-	145,586.70	-	25,758.46	
	Zinc Oxide Department					
83.	To Outsiders		168,648.49		42,540.18	
			314,235.19		68,298.64	
83.	Discounts Allowed - White Lead	760.87		95.76		
83.	White Lead-in-Oil	359.37		70.82		
83.	Zinc Oxide	1,316.57	2,436.81	364.54	531.12	
			311,798.38		67,767.52	
84	Cost of Goods Sold		311,798.38		67,767.52 ϕ	

ϕ Shown on trial balances as follows:

83	International S. & R. Co. - Zinc Oxide	# 9.08	# 41 175 64
83	" White Lead	= 9 16	25591 88
			# 6776752

Redistribution of inter-company sales:

82	Sales to Subsidiaries - Unconsolidated	841
83	Sales to Others	841

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