

CENTRAL ANALYTICAL LABORATORY
STATEMENT SHOWING COST OF OPERATING AND DISTRIBUTION - YEAR 1944

C O S T	1944	1943
<u>LABOR</u>		
Chemists and Assistants	\$ 28,079.07	\$ 27,417.45
Helpers and Sample Buckers	61,939.28	64,575.98
Total Labor	90,018.35	91,993.43
<u>SUPPLIES AND EXPENSE</u>		
Chemicals, Etc.	16,187.59	20,546.40
Property Insurance	36.54	36.60
Personal Injury Expense	379.50	60.00
Unemployment Insurance Tax	1,176.54	1,203.07
Old Age Benefit Tax	904.82	924.12
Depreciation	815.81	854.92
Equipment Returned - Missouri Cliffs	-	150.00
Group Annuity	397.64	-
Total Supplies and Expense	19,898.44	23,775.11
<u>GRAND TOTAL</u>	109,916.79	115,768.54
<u>DISTRIBUTION OF COSTS</u>		
<u>The Cleveland-Cliffs Iron Company</u>		
Operating Accounts	75,417.09	82,210.35
Construction Accounts	2,264.50	2,725.82
Miscellaneous Delivery Accounts	10.62	542.63
Total	77,692.21	85,478.80
<u>The Negaunee Mine Company</u>		
Negaunee Mine	13,762.38	17,274.39
Mather Mine	6,039.70	659.05
Construction Accounts	1,518.23	699.32
Total	21,320.31	18,632.76
<u>The Athens Iron Mining Company</u>	9,328.55	9,662.14
<u>Outside Parties</u>		
Missouri Cliffs Company	383.17	560.59
Palmer Mining Company	1,168.55	1,407.25
L. S. & I. Railway Company	24.00	27.00
<u>GRAND TOTAL</u>	109,916.79	115,768.54

NOTE:- Previous to October 1, 1944, distribution of the Analytical Laboratory Costs was on a determination basis. Effective from that date the crushing and drying expense is distributed on the basis of the number of samples submitted, and the analysis expense on the basis of the factors used in determining the number of units for each class of determination.

JSM:CM
5/25/45
(5)



MAY 28 1945