DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

GHQ/SCAP Records (RG 331, National Archives and Records Service)

Description of contents

(1) Box no. 3121

(2) Folder title/number: (11)
Cost of Dismantling and Packaging

(3) Date: July 1949 - Feb. 1951

(4) Subject:

Classification	Type of record
9230	i

(5) Item description and comment:
Nagasaki

(6) Reproduction: (Yes) No

(7) Film no. Sheet no.

(Compiled by *National Diet Library*)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Cost Report

HEADQUARTERS
KYUSHU CIVIL AFFAIRS REGION
APO 1105

MWW/msw

E 387.6

24 February 1951

SUBJECT: Reparations

TO: SUPREME COMMANDER FOR THE ALLIED POWERS
Attention: Chief, Civil Affairs Section (Reparations)
APO 500

1. Reference: Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. In compliance with the above reference, transmitted herewith, correction report for loading reparations equipment at Sasebo.

FOR THE CHIEF:

1 Incl:
Cost of Loading
SS Chi Chung (Trip.)

W. H. GARNER
Major ARMOR
Adm Off

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

February 21, 1951

KNB-HT No. 49

To: Chief, Kyushu Civil Affairs Region, Fukuoka.

Through: Chief, Kyushu Liaison and Co-ordination Office.

From: Manager, Maritime Transport Department, Kyushu Maritime Bureau, Moji, Kyushu.

Subject: Recorrected Report on Cost of Loading Reparations Equipment.

Error in a sum has been pointed out by the Civil Property Custodian, GHQ, concerning the paragraph 4, storage of cargo in the Report on Cost of Loading Reparations Equipment aboard the Chinese S/S "Chin Chung" which this office forwarded on March 31, 1949 through Nagasaki Military Government Team to CPC. GHQ.

The recorrected report on the same subject is enclosed to be forwarded to you for your kind consideration.

M. Fukunaga

MASAYOSHI FUKUNAGA
Manager of Maritime
Transport Department,
Kyushu Maritime Bureau,
Moji, Kyushu.

Enclosure
1. Recorrected report.
2. Old report to be canceled.

Sel/5

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Report of Cost of Loading Reparations Equipment Aboard Ships

1. Transportation permit No. authorising loading: 387 6/540 - 46

2. Data on ship reported on

   a. Name of recipient nation: China

   b. Name of ship: Chi Chung

   c. Port of shipment in Japan: Sasebo

   d. Arrival date: 7th June 1948

   e. Departure date: 18th June 1948

3. Data on cargo loaded:

Packages	Metric tons	Measurement tons	Scale tons
768	1,704.963	2,990.88	6,069.24

Item	Cost ($)
4. Storage of cargo	942,072.59
5. Cost of loading cargo aboard ship:	
a. Movement in to warehouse	0
Removal from warehouse	217,369.46
Sorting within warehouse	80,519.10
Sorting cargo before loading into lighter or ship	64,927.79
Dunnage	0
Repair of packages	0
Loading lighter	0
Freight for shipment (Provided cargo is warehoused more than 30 meters from loading point)	1,114,833.62
Re-sorting into lighters	0
Demurrage	0
Charge for cranes	0
Checking cargo	0
Total	1,477,649.88
b. Lighterage	
Lighterage (including tug boat charge)	209,317.05
Demurrage	68,144.94
Out of harbor operation	0
Dunnage	0
Total	277,461.99

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e. Stowage	
Unloading lighter	176,498.64
Shifting in hold of ship	19,006.08
Re-sorting into hold of ships	0
Demurrage	13,120.00
Out of harbor operation	0
Charges for crane	60,320.61
Dunnage and lashing	43,451.92
Surveying	0
Checking cargo	38,536.82
Total	350,934.07
d. Total cost of loading cargo	2,106,045.94
6. Port entry and ship services	
a. Pilotage	1,623.60
b. Tug-hire	0
c. Mooring and unmooring	600.00
d. Wharf dues or hire	0
e. Tonnage dues	0
Total	2,223.60
7. Insurance	754,655.18
8. Miscellaneous	
a. Business management	83,744.64
b. Over head	217,195.52
c. Tally fee	0
Total	300,940.16
9. Grand Total	4,105,937.47
Transaction Tax	0

I certify to the best of my knowledge and belief that the computation is true and accurate.

10. M. Fukunaga
(Signature)

11. MASAYOSHI FUKUNAGA
Manager of Maritime Transport Department, Kyushu Maritime Bureau
(Title)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

— Copy —

THE TRANSPORTATION MINISTRY
THE KYUSHU MARITIME BUREAU MOJI

31st, March 1949

To: Commanding Officer, Nagasaki Military Government Team.

From: Manager of Maritime Transport Department, Kyushu Maritime Bureau.

Subject: Correct Report of cost of Loading Reparations Equipment Aboard Ship.

1. Reference is made to SCAPIN 1751/40, G.H.Q. APO 500, dated 4th May 1948, Subject: Responsibility of the Japanese Government for the Packaging, Delivery and Transportation of Reparations Equipment Under the Advance Transfer Program.

2. In Compliance with Paragraph 3 (c) of above Reference, report on cost of Loading Reparations Equipment Aboard Ship is inclosed Herewith.

Y. IMAI

Manager of Maritime Transport Department, Kyushu Maritime Bureau.

Incl. 7 Cost Report (each 8 Copies)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Report of Cost of Loading Reparations Equipment Aboard Ships

1. Transportation permit No. authorizing loading: 387.6/540-46

2. Data on ship reported on

   a. Name of recipient nation: China

   b. Name of ships: Chi Chung

   c. Port of shipment in Japan: Sasebo

   d. Arrival date: 7th June 1948

   e. Departure date: 18th June 1948

3. Data on cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Packages	(c) Metric Tons	(d) Measurement Tons	(e) Scale Tons
0 - 0.5	146	27.743	63.09	63.74
0.5 - 1	125	100.433	227.34	247.84
1 - 2	161	232.362	483.48	628.66
2 - 3	145	365.979	680.31	1077.00
3 - 4	87	295.467	494.46	1000.00
4 - 5	46	199.681	275.31	690.00
5 - 6	22	120.334	201.42	532.00
6 - 7	14	93.242	148.68	422.00
7 - 8	7	52.289	70.20	225.00
8 - 9	6	50.731	88.29	266.00
11 - 12	3	35.460	41.22	155.00
14 - 15	2	28.000	41.22	148.00
23 - 24	2	46.560	78.57	276.00
27 - 28	2	54.660	97.29	338.00
TOTAL	768	1704.963	2990.88	6069.24

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4.	Storage of cargo	1,029.938.75
5.	Cost of loading cargo aboard ship:	
	a. Movement in to warehouse	0
	Removal from warehouse	217,369.46
	Sorting within warehouse	80,519.10
	Sorting cargo before loading into lighter or ship	64,927.70
	Dunnage	0
	Repair of packages	0
	Loading lighter	0
	Freight for shipment (Provided cargo is warehoused more than 30 meters from loading point)	1,114,833.62
	Re9sorting into lighters	0
	Demurrage	0
	Charge for cranes	0
	Checking cargo	0
	Total	1,477,649.88
	b. Lighterage	
	Lighterage(including bug boat charge)	209,317.05
	Dunnage	68,144.94
	Out of harbor operation	0
	Dunnage	0
	Total	277,461.99
	c. Stowage	
	Unloading lighters	176,498.64
	Shifting in hold of ship	19,006.08
	Re-sorting into hold of ship	0
	Demurrage	13,120.00

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	Out of harbor operation	0
	Charges for crane	60,320.61
	Dunnage and lashing	43,451.92
	Surveying	0
	Checking cargo	38,536.82
	Total	350,934.07
	d. Total Cost of loading cargo	2,106,045.94
6.	Port entry and ship services	
	a. Pilotage	1,623.60
	b. Tug-hire	0
	d. Mooring and unmooring	600.00
	d. Wharf dues or hire	0
	e. Tonnage dues	0
	Total	2,223.60
7.	Insurance	754,655.18
8.	Miscellaneous	
	a. Business management	83,744.64
	b. Over head	217,195.52
	c. Tally fee	0
	Total	300,940.16
9.	Grand Total	4,193,803.63
	Transaction Tax	

10 _____
(Signature)
Y. IMAI

11. Manager of Maritime Transport Department, Kyushu Maritime Bureau.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Cost Rep. File

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MSW/mms

APO 24 Unit 5
1 November 1950

E 387.6

SUBJECT: Cost Reports

TO : Chief, Civil Affairs Section
GHQ SCAP
APO 500
ATTN: Reparations Section

1. Reference: Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subj: "Industry", dated 10 April 1950.

2. Inclosed herewith four (4) copies of the following reports:

a. Breakdown of item five (5) for report #7 on plant 27-01.

b. Breakdown of item five (5) for report #7 on plant 27-04.

c. Correction Reports for seventh and eighth periods.

FOR THE CHIEF:

ELLSWORTH R. MOSMAN
Chief, Economics Section

3 Incls:
As indicated

27 - 4 (Report No. 7)

Breakdown of Item (5)

	Number of Packages	Number of Machines	Metric to (Net)	Metric to (Gross)	Mea ton (Net)	Mea ton (Gross)
Total	794	10,382	1,407.558	1,547.358	Unk.	3,480.161
1. Allocated and Transferred to Transportation ministry	794	10,382	1,407.558	1,547.358	Unk.	3,480.161
2. Trial packaged	0	0	0	0	0	0
3. Rejected	0	0	0	0	0	0
4. Awaiting transfer	0	0	0	0	0	0
5. Dismantled and Packaged on Period No.5 and Transferred to Transportation ministry on this period	342	8	281.98	387.734	801.012	1,045.08

Del 25

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

27 - 1 (Report No. 7)

Breakdown of Item (5)

	Number of Packages	Number of Machines	Metric ton (Net)	Metric ton (Gross)	Mea. Ton (Net)	Mea. Ton (Gross)
Total	695	7,030	1,478.256	1,746.708	Unk.	3,303.337
1. Allocated and Transferred to Transportation Ministry	695	7,030	1,478.256	1,746.708	Unk.	3,303.337
2. Trial Packaged	0	0	0	0	0	0
3. Rejected	0	0	0	0	0	0
4. Awaiting Transfer	0	0	0	0	0	0
5. Dismantled and Packaged on Period No.4 and transferred to Transportation Ministry on this Period	33	16	19.7	32.887	Unk.	111.42

Ad/15

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Correction Report

From : Fukuoka S.P.B.

To : G.H.Q., C.P.C.

I beg to Correct as follows:

Report of Dismantling & Packaging.

Code No.	Period	Page No.	Description	Correct	Original
27-2	7th	5	Average Contract Price D & P (C)	7,177.12	7,078.62
27-3	7th	5	do	7,288.02	7,045.74
27-4	8th	7	do	4,647.98	4,155.95
27-4	7th	6	do	4,956.55	4,155.95
27-2	7th	2	Blue print (C)	20.018037	4.54
do	do	2	Blue print (D) & (G)	540	2,381

Del 3[5]

Code No.	Period	Page No.	Description	Correct	Original
27-3	7th	3	Blue print (C)	20.006241	5.92
do	do	3	do (D) & (G)	282	953
27-4	7th	3	Blue print (C)	20.008652	3.451340
do	do	3	do (D) & (G)	2,196	12,731
21-3	7th	3	Blue print (C)	20.037341	9.15
do	do	3	do (D) & (G)	237	519
27-1	8th	3	Blue print (C)	20.004957	5.155462
do	do	3	do (D) & (G)	585	2,270
27-4	8th	4	Blue print (C)	20.032861	3.452042
do	do	4	do (D) & (G)	948	5,455

MINORU IZAWA
DIRECTOR of Fukuoka
S.P.B.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MSW/mms

APO 24 Unit 5
10 October 1950

E 387.6

SUBJECT: Cost Report

TO : Chief, Civil Affairs Section
GHQ SCAP, APO 500
ATTN: Reparations Section

1. Reference: Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Inclosed herewith, four (4) copies of Correction Report #7 for Plant 27-02 on the Dismantling and Packaging.

FOR THE CHIEF:

1 Incl:
Correction Report

ELLSWORTH R. MOSMAN
Chief, Economics Section

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Correction Report

From : Fukuoka S.P.B.

To : G.H.Q. CPC

I beg to correct as follows:

(1) Code No.27-2 Dmtg & Pkg 7th period

Page No.	Description	Correct	Original
5	12. Average Contract Price (1)	7,078.62	7,067.02

M. Izawa
Director of Fukuoka SPB.

Ad 15

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU-CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MNW/mms

APO 24 Unit 5
23 August 1950

E 387.6

SUBJECT: Cost Report

TO : Chief, Civil Affairs Section
GHQ SCAP
APO 500
ATTN: Major Freeman

1. Reference: Operational Directive 11, Civil Affairs Section General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Enclosed herewith, four (4) copies of Corrected Report on the Dismantling and Packaging for the Eighth Period at Plant 27-04.

FOR THE CHIEF:

1 Encl:
Correction Report

ELLSWORTH R. MOSMAN
Chief, Economics Section

Correction Report

From : Fukuoka S.P.B.

To : G.H.Q. cpc

I beg you to Correct as follows:

(1) Code No. 27-4 D & P 8th period (Revise)

Page No.	Description	Correct	Mistake
7	Grand total	4,429,954.44	4,891,924.44
7	Total Contract price	2,803,842.33	3,265,812.33

Minoru Izawa
(MINORU IZAWA)

MINORU IZAWA
CHIEF of Fukuoka
S.P.B.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MNW/mms

E 387.6

APO 24 Unit 5
15 August 1950

SUBJECT: Reports on Cost of Reparations Removal

TO : Chief, Civil Affairs Section
GHQ SCAP
APO 500
ATTN: Major Freeman

1. Reference is made to Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Inclosed herewith, Cost Reports on Reparations Removal at plants 27-03 and 27-04.

FOR THE CHIEF:

2 Incls:
1. Report #7, Cost of D and P (27-03)(4)
2. Correction Report on D and P (27-04)(4)

ELLSWORTH R. MOSMAN
Chief, Economics Section

To: GHQ

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 7 2. Code number of Plant Being Reported on: 27 - 3

3. Allocation Notice numbers covered: 3 - 51 3 - 64

4. Report Period: 1 July 1949 (Beginning) 30 Sept. 1949 (Ending)

5. Data of Equipment Dismantled and Packaged during Report period:

	Number of Packages	Metric Tons (net)	Metric Tons (Gross)	Measurement Tons (net)	Measurement Tons (Gross)
a. Dismantled and Packaged	25	53,303	64,151	unk.	104,382

6. Materials consumed during report period:

(a) Item	(b) Unit	(c) Unit Price	(d) Used in Dismtlg & pkg	(e) Used in Repair of Bldg and/or const.	(f) Other Used	(g) Total Used	(h) Cost of materials
(1) Wood products:							
Lumber	koku	958.19	92.58	0	0	92.58	88,709.23
Excelsior	kg	26.67	28.5	0	0	28.5	760.10
Total		x	x	x	x	x	89,469.33
(2) Hardware:							
Nails common	kg	33.93	254.0	0	0	254.0	8,618.22

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(a) Item	(b) Unit	(c) Unit price	(d) Used in Dismtlg & Pkg	(e) Used in Repair of Bldg and/or Const	(f) Other Used	(g) Total Used	(h) Cost of materials
Nails, roofing	kg	76.71	1.7	0	0	1.7	130.41
Screws	"	181.10	11.18	0	0	11.18	2,024.70
Bolts, nuts, washers	"	48.26	147.75	0	0	147.75	7,130.42
Strapping metal flat	"	29.25	17.9	0	0	17.9	523.58
Wire, bailing	"	67.72	0.6	0	0	0.6	40.63
Round steel bar	"	21.12	478.62	0	0	478.62	10,108.45
Corner straps	"	49.28	26.4	0	0	26.4	1,300.99
Total		X	X	X	X	X	29,877.40
(3) Preservatives							
Felt, roofing	sq.mtr	2.67	3,201.66	0	0	3,201.66	8,548.43
Felt, asphalt	"						
Paper, waterproof	"	2.60	2,716.56	0	0	2,716.56	7,063.06
Paper, greaseproof	"	3.00	2,557.76	0	0	2,557.76	7,673.28
Grease	kg	79.30	38.0	0	0	38.0	3,013.40
Oil machine	liter	35.60	18.0	0	0	18.0	640.80
Solvent	"	17.20	80.0	0	0	80.0	1,376.00
Asphalt	kg	28.50	35.0	0	0	35.0	997.50
Paint, preservative	"	106.21	8.0	0	0	8.0	849.68
Paint, marking	"	94.66	10.0	0	0	10.0	946.60

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(3)							
Oil for paint	kg	116.45	1.0	0	0	1.0	116.45
Total		X	X	X	X	X	31,225.20
(4) Miscellaneous:							
Waste (rag)	kg	33.00	40.0	0	0	40.0	1,320.00
Felt (wool)	sq/mtr	11.32	543.16	0	0	543.16	6,148.57
Carbide	kg	/	/	/	/	/	/
Oxygen	liter	/	/	/	/	/	/
Blue prints	ea	3.35	800.0	0	0	800.00	2,680.00
Sand paper	sheet	10.18	57.0	0	0	57.00	580.26
Paper, packing list	"	0.54	1,314.0	0	0	1,314.0	709.56
Envelope, packing list	ea	4.91	63.0	0	0	63.0	309.33
Envelope, water-proof	"	6.08	40.0	0	0	40.0	243.20
Gasoline (for clean)	liter	17.20	30.0	0	0	30.0	516.00
Tracing paper	ea	5.00	161.2	0	0	161.2	806.00
String, cloth	"	2.00	27.1	0	0	27.1	54.20
Lavel	sheet	0.05	80.0	0	0	80.0	4.00
Gasoline (B)	liter		0	0	135.0	135.0	0
Total	X	X	X	X	X	X	13,371.12
(5) Total materials Cost:		X	X	X	X	X	163,943.05

Remarks: Rent of truck in description of attached sheet, & item includes its price of Gasoline "B".

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Detail On Number of Packages (5)

		Number of Packages	Number of Machine	Metric Tons	Measurement Tons
1.	Total	25	2	(Net)(Gross) 53,303 64,151	(Net)(Gross) unk, 104,382
2.	Officially allocated and transpored to Transportation ministry	None			
3.	Trial packaged	None			
4.	Rejected	None			
5.	Sited warehouse	25	2	53,303 64,151	unk, 104,382

(7) Labor employed during report period (Unit in man days) :

(a) Type	(b) Rates per man per day	(c) For Dmtlg & Pkg	(d) Administrative over head	(e) Used in Repair of Bldg and/or Const	(f) Other	(g) Total man days	(h) Cost of Labor
(1) Common Labor							
Common labor &	175.00	219	0	0	0	219	38,325.00
(2) Skilled Labor							
Carpenter	305.00	247	0	0	0	247	75,335.00
Machanic	305.00	311	0	0	0	311	94,855.00
Electrician	305.00	55	0	0	0	55	16,775.00
Crane operator							
Painter	280.00	53	0	0	0	53	14,840.00
Carrier	255.00	180	0	0	0	180	45,900.00
Draftsman	265.00	26	0	0	0	26	6,890.00
(3) Supervisors							
Supervisor	350.00	30	0	0	0	30	10,500.00
(4) Clerks, checkers etc.							
Clerk	200.00	30	0	0	0	30	6,000.00
Checker	200.00	7	0	0	0	7	1,400.00
Typist	150.00	30	0	0	0	30	4,500.00
(5) Total cost of Labor		X	X	X	X		315,320.00

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8. Tools and equipment used during report period:

a. Charge 23,725.00

9. Contractor's Profit: 7,993.37 2%

10. Other expenditures: 26,441.00

11. Grand Total: 537,422.42

12. Average initial constract price:

(a) Operation	(b) Unit	(c) Average contract Price	(d) Total Contract Price
(1) Dismantling and Packaging	Ton of equipment removed	7,045.74	375,558.95
(2) Transportation lf Packing material.	Ton of material transported	431.60	7,121.40
(3) Preparation of Packing lists.	1.000 lists Prepared	3,135.20	4,119.65
(4) Construction and repair of bidgs.	Tsubo of Contraction and/or repair	0	0
(5) Re-Sawing Lumber	Koku	0	0

13. M. Izawa
(Signature)
(MINORU IZAWA)

14. Director, Fukuoka S.P.B.
(Title)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Breakdown of Item (8)

(1) Non Expendable Tools and Equipments

	Name	Standard	Unit	Unit Price	No of Unit	Date of Depreciation	Total Depreciated price
a.	Sawing Machine		set	50,000.00	1	4%	2,000.00
b.	Scissor	30 feet	ea	500.00	20	10%	1,000.00
c.	Chain Block	3 ton	"	15,000.00	2	2%	600.00
	Ditto	1 "	"	5,000.00	4	2%	400.00
e	Wire rope	1 inch	roll	20,000.00	1	5%	1,000.00
	Ditto	5/8 "	"	10,000.00	1	5%	500.00
f.	Truck B	4 ton	car	2,250.00	4.5		10,125.00
g.	Typewriter		ea	80,000.00	1	3%	2,400.00
	Total			X	X	X	18,025.00

Remark: Truck B is the hiring of Trucks which is under contractor's responsibility.

(2) Expendable tools.

a.	Roller		Koku	1,400.00	3	50%	2100.00
b.	Wood plate		"	1,800.00	4	50%	3,600.00
	Total			X	X	X	5,700.00

(3) Repair Price

(4) Total of tools & equipment X X X 23,725.00

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Breakdown of Item (10)

A. Expenses for workman's walfare

	Unit	Unit Price	No. of unit	Total Price
a. Food for overtime workers	man	20.00	150	3,000.00
b. Cigarettes for overtime workers				None
c. Clothing for overtime workers	"	10.00	50	500.00
d. Medicals for workers	"	2.00	1,091	2,182.00
e. Casualty insurance premium	"	1.00	1,091	1,091.00
Total	X	X	X	6,773.00

B. Expenses for loss and damage insurance

C. Interest

Borrowed liquid found	Interest rate	Days	Total
200,000.00	0.03 %	30	1,300.00

D. Field expenses

a. Various allowanses	No. of man	Rate per man per day	days	Total
1. Allowance for Sunday and Holiday work		None		
2. Allowance for Over-time working	4.5	45.00	10	2,025.00
3. Family allowance		None		
4. Indemnity for accident		None		

	No. of man	Rate per man per day	days	Total
b. Trafic charge	4	11.00	35	1,540.00
c. Lodging charge	0	0	0	0
d. Communication charge	[illegible]	18.70	25	467.50
e. Conference charge	10	98.60	4	3,944.00
f. Power and water supply	None			
g. Fuel Expenses	None			

h. Furnitures

Name	No. of Unit	Unit Price	Rate of Depreciation	Total
Desk	10	2,000.00	2%	400.00
Chair	16	700.00	3%	336.00
Mimeograph	2	2,500.00	5%	250.00
Total		X	X	986.00

i. Stationery and consumable goods

Name	No. of Unit	Unit Price	Total
Pencil	10	8.00	80.00
Eraser	1	5.00	5.00
Paper (candle)	10	7.50	75.00
Paper A	200	1.25	250.00
Paper B	500	0.65	325.00
Paper C	400	1.00	400.00
Note Book	2	30.00	60.00
Paper (for type)	300	2.49	747.00
Ink	1	61.00	61.00
Total	X	X	2,003.00

j. Guard charges	0	0	0..
Total			10,965.50

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

E. General management Expenses

	Unit Price	No. of Unit	Total Price
a. Various allowance			
1. Allowance for Sunday and Holiday work			0
2. Allowance for overtime workers			0
3. Family allowance			0
4. Indemnity for accident			0
b. Trafic charge	500.00	3	1,500.00
c. Lodging charge	0	0	0
d. Communication charge	34.62	25	865.50
e. Conference charge			0
f. Power and water supply			0
g. Fuel expenses			0
h. Furnitures			0

i. Stationary and Consumable Goods.

Name	Unit Price	No. of unit	Total
Pencil	8.00	5	40.00
Paper (Condle)	7.50	10	75.00
Paper	1.04	500	520.00
String	1.20	20	24.00
Eraser	5.00	2	10.00
Total	X	X	669.00

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

j.	Guard charges	0
k.	Transaction Tax	3,868.00
l	Total	6,902.50
	Total of other expenditure	26,441.00

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Correction Report

From : Fukuoka S.P.B.

To : G.H.Q., CPC

I beg you to correct as follow:

(1) Code No. 27-4 D & P, 8th period (Revise)

Page No.	Description	Correct	Original
Table of Contracts	Remarks	3,072,942.33	3,072,942.325

(MINORU IZAWA)
MINORU IZAWA
CHIEF of Fukuoka
S.P.B.

Incl 2.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

EMW/mmm

APO 24 Unit 5
21 July 1950

E 387.6

SUBJECT: Correction Report on Cost of Reparations Removal

TO : Chief, Civil Affairs Section
GHQ SCAP
APO 500
ATTN: Major Freeman

1. Reference is made to Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Enclosed herewith, Correction Report on Reparations Removal at Plant 27-01.

FOR THE CHIEF:

1 Incl:
As indicated (4)

ELLSWORTH R. MUSMAN
Chief, Economics Section

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Correction Report

From : Fukuoka S.P.B.

To : G.H.Q. CPC

I beg you to correct as follows:

(1) Code No. 27-1 D & P, 7th period (Revise)

Page No.	Description	Correct	Original
7	Contractor's profit	270,445.27	270,445.275
7	Grand total	11,099,738.52	11,099,738.525
7	Total contract price (Average price)	7,366,024.02	7,366,024.025
Table of Contracts	Remarks	7,909,171.52	7,909,171.525

(2) Code No. 27-1, D & P. 8th period (Revise)

Page No.	Description	Correct	Original
7	Contractor's profit	108,697.99	108,697.985
7	Grand Total	4,767,681.39	4,767,681.385
7	Total contract price (Average price)	3,167,519.25	3,167,519.245
Table of contracts	Remarks:	3,400,296.75	3,400,296.745

Del 15

(3) Code No. 27-4 D & P, 7th period (Revise)

Page No.	Description	Correct	Original
6	Contractor's profit	278,656.08	278,656.085
6	Grand total	10,770,903.48	10,770,903.485
6	Total contract price (Average price)	6,976,633.77	6,976,633.775
Table of Contract	Remarks:	7,604,533.77	7,604,533.775

(4) Code No. 27-4 D & P, 8th period (Revise)

Page No.	Description	Correct	Original
7	Contractor's profit	61,348.79	61,348.785
7	Grand total	4,891,924.44	4,891,924.435
7	Total contract price	3,265,812.33	3,265,812.325
Table of Contracts	Remarks	3,534,912.33	3,534,912.325

for J. Iso

MINORU IZAWA
CHIEF of Fukuoka
S.P.B.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MNW/xxxx

E 387.6

APO 24 Unit 5
14 July 1950

SUBJECT: Correction Report on Cost of Reparations Removal

TO : Chief, Civil Affairs Section
GHQ SCAP
APO 500
ATTN: Major Freeman

1. Reference is made to Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Inclosed herewith, Corrected Report on Reparations Removal at Plant 27-04.

FOR THE CHIEF:

1 Incl:
As indicated (4)

ELLSWORTH R. MOSMAN
Chief, Economics Section

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Correction Report

30 June 1950

From : Fukuoka S.P.B.

To : G.H.Q. CPC.

I beg you to correct as follows:

(1) Code No.27-4, 8th period (revise), Dmtg & Pkg.

Page No.	Description	Correct	Original
Table of Contract	Remarks	3,072,942.325	3,534,912.325
Breakdown of Item (5)	Total(No.of machine)	4,450	Blank
Ditto	Officially allocated and transported to Transportation Ministry (No. of machine)	4,448	Blank
Ditto	Rejected (No. of machine)	2	Blank

(2) Code No.27-4, 7th period (revise), Dmtg & Pkg.

Page No.	Description	Correct	Original
Breakdown of Item (5)	Total (No. of machine)	10,382	Blank
Ditto	Allocated and transferred to Transportation Ministry (No. of machine)	10,382	Blank

M. Izawa
(M. IZAWA)
Chief, Fukuoka SPB

Incl 15

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

File
Cost Rep.
mag.

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MAW/[illegible]

APO 24 Unit 5
30 June 1950

E 387.6

SUBJECT: Cost Reports on Reparations Removal

TO : Chief, Civil Affairs Section
GHQ SCAP
APO 500
ATTN: Major Freeman

1. Reference is made to Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Inclosed herewith, Revised Reports on the Dismantling and Packaging of Reparations.

FOR THE CHIEF:

ELLSWORTH R. MOSMAN
Chief, Economics Section

3 Incls:
1. Revised Reparations #7
Plant 27-1
2. Revised Reparations #7
Plant 27-4
3. Corrected Report #8
Plant 27-4

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No: 7 (Revise)
2. Code Number of Plant Being Reported on : 27-1
3. Allocation Notice Numbers Covered : 1-71, 1-63, 2-55, 3-49, 4-58
4. Report Period: 1 Jul. 1949 (Beginning) 30 Sep. 1949 (Ending)
5. Data of equipment dismantled and packaged during report period.

	Number of Packages	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. dismantled and packaged	695	1,478,256	1,746.708	Unk	3,303.337

6. Materials consumed during report period:

(a) Item	(b) Unit	(c) Unit Price	(d) Used in Dismtlg & pkg.	(e) Used in Repair of Bldg. and/or Inst.	(f) Other Used	(g) Total Used	(h) Cost of Material
(1) Wood Products:							
Lumber	koku	1,156.689291	1,989.0	0	0	1,989.0	2,300,655.00
Excelsior	kg	19.990746	756.0	0	0	756.0	15,113.00
Total							2,315,768.00
(2) Hardware							

Del/5

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(2) Hardwere:							
Nails, common	kg	31.170453	5,767.0	0	0	5,767.0	179,760.00
Nails, roofing	"	39.066667	45.0	0	0	45.0	1,758.00
Screws	"	126.079208	303.0	0	0	303.0	38,202.00
Bolts, nuts, washers	"	29.700433	3,465.0	0	0	3,465.0	102,912.00
Stapping metal							
Flat	"	18.534137	249.0	0	0	249.0	4,615.00
Wire, bailing	"	58.000000	76.0	0	0	76.0	4,408.00
Corner straps	"	44.533885	605.0	0	0	605.0	26,943.00
Round steel bar	"	17.568697	6,223.0	0	0	6,223.0	109,330.00
Soldering	"	40.000000	280.0	0	0	280.0	11,200.00
Total							479,128.00
(3) Preservatives							
Felt roofing	sqmtr	49.569162	264.6	0	0	264.6	13,116.00
Felt asphalt	"	27.409139	5,778.0	0	0	5,778.0	158,370.00

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Paper water-proof	sqmtr	26.792312	3,746.0	0	0	3,746.0	100,364.00
Paper greaseproof	"	58.285232	1,476.0	0	0	1,476.0	86,029.00
Grease	kg	116.766498	788.0	0	0	788.0	92,012.00
Oil machine	liter	37.021681	738.0	0	0	738.0	27,322.00
Solvent	"	14.433674	3,136.0	0	0	3,136.0	45,264.00
Asphalt	kg	26.890933	761.0	0	0	761.0	20,464.00
Paint preservation	"	112.875	104.0	0	0	104.0	11,739.00
Paint marking	"	117.301325	302.0	0	0	302.0	35,425.00
Total							590,105.00
(4) Miscellaneous:							
Waste (rage)	"	33.606061	792.0	0	0	792.0	26,616.00
Felt	sqmtr	150.649039	208.0	0	0	208.0	31,335.00
Carbide	kg	30.196383	387.0	0	0	387.0	11,686.00
Oxygen	liter	0.022838	946,720.0	0	0	946,720.0	21,622.05

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Blue prints	ia	5.153237	5,299.0	0	0	5,299.0	27,307.00
Rope, rice straw	mtr	2.000000	238.0	0	0	238.0	476.00
Tracing paper	ea	1.372037	6,201.0	0	0	6,201.0	8,508.00
String, cloth	mtr	0.350085	5,333.0	0	0	5,333.0	1,867.00
Cokes	kg	4.589336	3,151.0	0	0	3,151.0	14,461.00
Rubber tape	mtr	8.666667	210.0	0	0	210.0	1,820.00
Envelope, packing list	sheet	4.000000	1,435.0	0	0	1,435.0	5,740.00
Sand paper	"	7.080000	125.0	0	0	125.0	885.00
Gasolines (B)	litter				37,460.0	37,460.0	0
Paper packing list	ea	0.4000000	27,580.0	0	0	27,580.0	11,032.00
Total							163,355.05
							3,548,356.05

(5) Total materials cost:

Remarks : (1) Unit price shown in (c) colum is everage unit price.

(2) Rent of truck in description of attached sheet item (8) includes its price of Gasoline (B).

7. Labor employed during report period (Unit in man days):

(a) Type	(b) Rates Per Man Per Day	(c) For Dismtlg & Pkg	(d) Administrative Over Head	(e) Used in Repair of Bldg. and/or Const.	(f) Other	(g) Total Man Day	(h) Cost of Labo
(1) Commonlabor							
Commonlabor A	204.166515	3,279	0	0	0	3,279	669,462.00
Commanlabor B	164.511395	1,097	0	0	0	1,097	180,469.00
(2) Skilled labor:							
Carpenter	359.591768	5,029	0	0	0	5,029	1,808,387.00
Mechanic	384.096086	1,967	0	0	0	1,967	755,517.00
Electrician	372.787523	593	0	0	0	593	221,063.00
Black smith	307.416667	108	0	0	0	108	33,201.00
Painter	335.282633	927	0	0	0	927	310,807.00
Carrier	303.106922	2,890	0	0	0	2,890	875,979.00
Welding man	320.857143	147	0	0	0	147	47,166.00
Draftsman	311.736088	1,186	0	0	0	1,186	369,719.00

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Mill man	343.402516	477	0	0	0	477	163,803.0
Tracing man	269.737865	103	0	0	0	103	27,783.0
(3) Supervisors							
Supervisor	425.649123	342	0	0	0	342	145,572.0
(4) Clerks checkers etc.							
Clerk	235.842106	665	0	0	0	665	156,835.0
Checker	348.375000	32	0	0	0	32	11,148.0
Typist	259.221219	443	0	0	0	443	114,835.0
Total							5,891,746.0

(5) Total cost of labor:

Remarks : Rates per man par day shown in (b) column id average unit price.

8. Tools and equipment used during report period:

Charge : 296,694.88

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

9. Contractors profit : 270,445.275 (3.4 %)

10. Other expenditures : 1,092,496.32

11. Grand total : 11,099,738.525

12. Average initial contract price:

Operation	Unit	Average Price	Total Contract Price
(1) Dismantling and packaging	Ton of equipment removed	4,221.36	7,366,024.025
(2) Transportation of packaging material	Ton of material transported	450.00	375,760.00
(3) Preparation of packing lists	1,000 lists prepared	2,400.00	167,387.50
(4) Construction and repair of bldg.	Tubo of construction and/or repair	0	0
(5) Re sawing lumber	koku	0	

13. (MINORU IZAWA)
(Signature)

14. Chief Fukuoka S.P.B.
(Title)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

27-1 (Report No.7)

Breakdown of Item (5)

	Number of Packages	Number of Machines	Metric Ton (Net)	Metric Ton (Gross)	Measurement Ton (Net)	Measurement Ton (Gross)
Total .	695	7,030	1,478.256	1,746.708	unk	2,302.337
Allocated and transferred to Transportation Ministry	695	7,030	1,478.256	1,746.708	unk	2,302.337
Trial Packaged	0	0	0	0	0	0
Rejected	0	0	0	0	0	0
Awaiting Transfer	0	0	0	0	0	0

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Breakdown of Item (8)

(1) Non Expendable Tools and Equipments

Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreci-ation	Total Depreciated Price
Milling machine		set	15,505.00	6	2 %	1,860.60
Beam scale	3-10 ton	set	43,052.00	10	1.3%	5,596.76
platform scale	0.1-2 ton	set	10,888.33	6	1.3%	849.29
Chain block	2-10 ton	set	5,623.28	30	2 %	3,373.97
Winch		set	101,066.67	3	1.3%	3,941.60
Pulley		ea	1,013.33	24	3.3%	802.56
Wire rope		roll	10,824.00	10	2.7%	2,922.48
Oil jack		ea	400.00	3	3.3%	39.60
Drill electric	1/2 HP	ea	7,213.50	6	2.7%	1,168.59
Scissors		ea	1,713.00	6	4.7%	483.07
Rope Hamp		roll	1,012.20	1	6.7%	67.82
Hand winch (wood)		ea	315.00	6	4.7%	88.83
Wood-working tool		set	210.00	20	0.7%	29.40
Saw cutter		ea	1,642.00	8	4.7%	617.40
Truck (B)	4 ton		2,250.00	118		265,500.00

(2) Expendable tools

Name	Standard	Unit	Unit price	No. of Unit	Rate of Depreciation	Total Depreciated price
Roller			363.00	130	13.3%	6,276.27
Wood plate			368.00	60	13.3%	2,936.64

(3) Repairing price

Motor	75 HP		140.00	1		140.00

(4) Total cost of equipments 296,694.88

Remarks: Truck (B) is the hiring charge of truck which fuel is under contractors responsibility.

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Breakdown Item (10)

A. Expenses for workman's welfare

	Unit	Unit Price	No. of Unit	Total Price
a. Food for overtime workers	Man	50.00	1,461	73,050.00
b. Cigarettes for overtime workers	"	1.50	15,225	22,837.50
c. Clothing for overtime workers	"	240.00	151	36,240.00
d. Medicals for workers	"	225.00	96	21,600.00
e. Casualty insurance Premium	"	25.00	3,558	88,950.00
Total	x	x	x	242,677.50

B. Expenses for loss and damage insurance None

	Borrowed liquid	Interest rate	Days	Total
C. Interest	3,200,000.00	0.025 %	22.43	17,944.00

D. Field expenses

	No. of man	Rate per man Per day	Days	Total
a. Various allowances				
1. Allowance for Sunday and Holiday work	26	90.00	35.7	83,538.00
2. Allowances for overtime workers	69	160.00	15.3	168,912.00
3. Family allowance	148	30.00	17.5	77,700.00
4. Indemnity for accident	35	30.00	43.4	45,570.00

b. Trafic charge		680.00	73.5	49,980.00
c. Lodging charge		1,450.00	24.5	35,525.00
d. Communication charge		26.64	70.0	1,864.80
e. Conference charge	178	28.00	11.9	59,309.60
f. Power and water supply		22,433.00	1.4(month)	31,406.20
g. Fuel Expenses		5,263.00	1.4(month)	7,368.20

h. Furnitures

Name	Unit	No. of unit	Rate of Depreciation	Total
Desk	2,400.00	20	3.5 %	1,680.00
Chair	600.00	20	3.5 %	420.00
Total				2,100.00

i. Stationary and consumable goods

Name	Unit Price	No. of Unit	Total
Pencil	1.74	542	943.08
Paper	1.79	6993	12,517.47
Ink	90.80	3	272.40
Pen	1.85	49	90.65

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Pen-holder	21.15	9	190.35
Knibe	30.00	4	120.00
Paper letter	80.00	8	640.00
Carbon paper	6.00	231	1,386.00
Paper Cellophan	3.50	13	45.50
Envelope	1.55	123	190.65
Rubber Fraser	5.00	2	10.00
Pencil Iron	20.00	1	20.00
Thumb tack	22.00	3	66.00
Pin	50.00	3	150.00
Book cover	6.00	3	18.00
String	4.80	10	48.00
Paper holder	42.55	2	85.10
Electric Bulb	65.00	1	65.00
Stencil paper for type-writtes	20.00	13	260.00
Writting Brush	20.00	6	120.00
Paper Crip	25.00	2	50.00
Total			17,288.20

j. Guard charge 200.54612 x 16 x 103 33,050.00

Total 613,612.00

E. General Management Expenses

a. Various allowance	No. of man	Rate per man Per day	Days	Total
1. Allowance for Sunday and Holiday work	7	95.00	17	11,305.00
2. Allowance for over-time workers	7	100.00	33	23,100.00
3. Family allowance	3	35.00	126	13,230.00
4. Indemnity for accident				

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

b. Trafic charge		1,505.34	41	61,718.94
c. Lodging charge		1,414.28	10	14,142.80
d. Communication charge		200	37	7,400.00
e. Conference Charge	84	40.50	5	17,010.00
f. Power and water supply		1,036.60	1.4(month)	1,451.24
g. Fuel expenses		1,293.32	1.4(month)	1,810.64

h, Furnitures

Name	Unit Price	No. of unit	Rate of Depreciation	Total
Desk	20.00	1,600	3.3 %	1,056.00
Chair	20.00	400	3.3 %	264.00
Total				1,320.00

i. Stationary and Consumable Goods.

Name	Unit Price	No. of Unit	Total
Pencil	1.73145	180	311.66
Carbon paper	6.00	83	498.00
Paper	1.79	426	762.54
Total			1,572.20

j. Guard Charges	0
k. Transaction Tax	64,202.00
Total	218,262.82
Total Cost of other expenditures	1,092,496.32

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

REPORT OF COST OF DIXMANTLING AND PACKAGING

1. Report No: 7 (Revise) 2. Code Number of Plant Being Reported on : 27-4 3. Allocation Notice Number Covered : 1-62, 2-54, 3-42, 4-57

4. Report Period: 1 Jul. 1949 (Beginning) 30 Sept. 1949 (Ending)

5. Data of Equipment Dismantled and Packaged during Report Period.

	Number of Packages	Metric Tons (Net	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. Dismantled and Packaged	794	1,407.558	1,547.358	Unk	3,480.161

6. Materials consumed during report period:

(a) Item	(b) Unit	(c) Unit Price	(d) Used in Dismtly & Pkg	(e) Used in Repair of Bldg. and/or Inst.	(f) Other Used	(g) Total Used	(h) Cost of Material
(1) Wood Products:							
Lumber	koku	1,179.425887	1,850.714	0	0	1,850.714	2,182,780.00
Exselsior	kg	15.407598	1,516.2	0	0	1,516.2	23,361.00
Total		X	X	X	X	X	2,206,141.00
(2) Hardware:							
Nails, Common	kg	31.523220	5,697.8	0	0	5,697.8	179,613.00
Nails, roofing	kg	48.254487	61.3	0	0	61.3	2,958.00
Screws	kg	108.781380	404.72	0	0	404.72	44,026.00
Bolts, Nuts, Washers	kg	34.320464	3,631.099	0	0	3,631.099	124,621.00
[illegible]	kg	[illegible]	[illegible]	(1) 0	[illegible]	[illegible]	[illegible]

Incl 2 [illegible]

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Stoapping metal flat	kg	19.045139	576.0	0	0	576.0	10,970.00
Wire beiling	kg	55.019705	203.0	0	0	203.0	11,169.00
Corner strap	kg	45.655702	912.0	0	0	912.0	41,638.00
Round Steel bar	kg	17.250167	6,020.0	0	0	6,020.0	103,846.00
Steel plate	kg	9.522334	1,097.0	0	0	1,097.0	10,446.00
Duralumin plate	kg	2.001690	592.0	0	0	592.0	1,185.00
Total		X	X	X	X	X	530,472.00
(3) Preserustives							
Felt roofing	sq.mtr	50.970589	238.0	0	0	238.0	12,131.00
Felt asphalt	sq.mtr	23.665805	7,271.8	0	0	7,271.8	208,452.00
Paper, waterterproof	sq.mtr	15.279890	8,414.0	0	0	8,414.0	128,565.00
Paper, greaseproof	sq.mtr	38.498970	3,401.0	0	0	3,401.0	130,935.00
Grease	kg	77.726142	482.0	0	0	482.0	37,464.00
Oil	liter	35.141066	319.0	0	0	1,319.0	11,210.00
Solvent	liter	16.641616	1,783.0	0	0	1,783.0	29,672.00
Asphalt	kg	26.965046	658.0	0	0	658.0	17,743.00
Paint, preservative	kg	106,144555	505.0	0	0	505.0	53,603.00

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Paint, Marking	kg	74.913920	546.0	0	0	546.0	40,903.00
Total		X	X	X	X	X	670,678.00
(4) Miscellaneous:							
Waste (rage)	kg	93.168540	178.0	0	0	178.0	16,584.00
Felt	sq,mtr	151.284867	337.0	0	0	337.0	50,983.00
Carbide	jg	26.955141	535.0	0	0	535.0	14,421.00
Oxygen	Llter	39.160715	784.0	0	0	784.0	30,702.00
Blue prints	ea	3.451340	12,731.0	0	0	12,731.0	43,939.00
Paper, packing list	ea	0.408292	32,053.0	0	0	32,053.0	13,087.00
Envelope, water proof	ea	4.032942	425.0	0	0	425.0	1,714.00
Envelope, packing list snad paper	ea	3.678197	1,619.0	0	0	1,619.0	5,955.00
Sand paper	sq.mtr	7.942612	697.0	0	0	697.0	5,536.00
Tracing paper	ea	5.034570	2,372.0	0	0	2,372.0	11,942.00
Coke	kg	3.501417	3,530.0	0	0	3,530.0	12,360.00
String	mtr	2.200040	5,114.0	0	0	5,114.0	11,251.00
Label	ea	0.811237	3,115.0	0	0	3,115.0	2,527.00

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Rope, ricestrow	mtr	0.200170	2,363.0	0	0	2,363.0	473.00
Paper, pressed	ea	151.666667	9.0	0	0	9.0	1,365.00
Gasoline (B)	liter		0	0	219,100.0	219,100.0	0
Total		X	X	X	X	X	222,839.00
(5) Total Materials Cost:		X	X	X	X	X	3,630,130.00

Remarks: 1. Unit price shown in (C) column is average unit price.

2. Rent of truck in description of attached sheet Item (8) includes its price of Gasoline (B).

7. Labor employed during report period (Unit in man days):

(a) Type	(b) Rates per Man per day	(c) For Dismtlg and Pkg	(d) Administrative overhead	(e) Used in repair of bldg. &/or Const.	(f) Other	(g) Total man day	(h) Cost of Labor
(1) Commonlabor							
Common labor A	180.00	4,387.0	0	0	0	4,387.0	789,660.00
Common labor B	167.791280	139.9	0	0	0	139.9	23,474.00
(2) Skilled labor							
Carpenter	328.7963.11	3,957.0	0	0	0	3,957.0	1,301,047.0[illegible]
Mechanic	346.668342	1,990.0	0	0	0	1,990.0	689,870.0[illegible]
Electrician	371.059323	59.0	0	0	0	59.0	21,892.5[illegible]
Crane operator		0	0	0	0	0	0
Painter	286.269810	997.0	0	0	0	997.0	285,411.00

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Carrier	317,881654	1,766.0	0	0	0	1,766.0	561,879.00
Mill-man	316.648761	242.0	0	0	0	242.0	76,629.00
Draftman	316.527951	322.0	0	0	0	322.0	101,922.00
Black smith	281.782989	917.0	0	0	0	917.0	258,395.00
Finishing man	328.677778	450.0	0	0	0	450.0	147,905.00
Welding man	264.600000	35.0	0	0	0	35.0	9,261.00
Mason	282.281095	402.0	0	0	0	402.0	113,477.00
Lath man	287,363637	77.0	0	0	0	77.0	22,127.00
Trace man	269.156250	224.0	0	0	0	0 224.0	60,291.00
(3) Supervisors							
Supervisors	345.258404	952.0	0	0	0	952.0	328,686.00
(4) Clerks checkers, etc.							
Clerk	320.461539	546.0	0	0	0	546.0	174,972.00
Checker	367.50	2.0	0	0	0	2.0	735.00
Typist	261.347080	291.0	0	0	0	291.0	76,052.00
Translator	378.00	4.00	0	0	0	4.0	1,512.00
(5) Total Cost of Labor:	X	X	X	X	X	X	5,044,697.50

8. Tools and equipment used during report period:

a. Charge: 405,271.25

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

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9. Contractors profit: 278,656.085 (2.5%)

10. Other expenditures: 1,412,148.65

11. Grand Total: 10,770,903.485

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average price	(d) Total Contract price
(1) Dismantling and Packging.	Ton of equipment Removed	4,155.95	6,976,633.775
(2) Transportation of Packaging material.	Ton of material transported	500.00	477,400.00
(3) Preparation of packing lists.	1,000 lists prepared	2,200.00	150,500.00
(4) Construction and repair of buildings.	Tubo of Construction and/or repair	0	0
(5) Re-Sawing Lumber.	Koku	0	0

13. MINORU IZAWA (M. Izawa)
(Signature)

14. Chief, of Fukuoka S.P.B.
(Title)

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Breakdown of Item (5)

	Number of Packages	Number of Machines	Metric Ton (Net)	Metric Ton (Gross)	Measurement Ton (Net)	Measurement Ton (Gross)
Total	794		1,407.558	1,547.358	unk	3,480.161
Allocated and transferred to Transportation Ministry	794		1,407.558	1,547.358	unk	3,480.161
Trial packaged	0		0	0	0	0
Rejected	0		0	0	0	0
Awaiting transfer	0		0	0	0	0

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Breakdown of Item (8)

(1) Non Expendable tools and Equipments

Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreciation	Total depreciated Price
Chain Block	1-20 ton	set	40,101.56	16	2.7 %	17,323.87
Milling machine	10 HP	set	20,384.00	6	2 %	2,446.08
" Saw	24-42 inch	ea	9,975.00	9	2.8 %	2,513.70
Moter	3.5-10 HP	set	22,725.00	4	2.8 %	2,545.20
Beam Scale	1-20 ton	set	103,727.00	6	2 %	12,447.24
Platform Scale	0.5-1 ton	set	18,216.10	3	2.8 %	1,530.15
Wire rope	100-200 mtr	roll	16,012.00	20	7 %	22,416.80
Spanner		ea	511.00	25	2.8 %	357.70
Wooden winch		set	3,155.00	10	2.8 %	883.40
Hammer		ea	388.75	20	2.8 %	217.70
Block (Wooden)		ea	438.75	10	7 %	307.12
Block (Iron)		ea	3,990.00	20	2.8 %	2,234.40
Steel lever		ea	740.00	40	2.8 %	828.80
Chisel		ea	112.00	50	3.5 %	196.00
Dies		ea	2,507.00	10	9.8 %	2,456.86
Plier		ea	211.04	9	2.8 %	53.18
Wire Brush		ea	100.00	10	7 %	70.00
Nipper		ea	100.00	5	2 %	10.00

Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreciation	Total Depreciated Price
Carbide tank		ea	10,000.00	2	2.8%	560.00
Anvil		ea	862.65	20	1.4%	241.54
Electric drill		ea	8,500.00	3	2.8%	714.00
Manila Rope		roll	20,180.00	4	7 %	5,650.40
Belt		mtr	2,408.40	10	3.5%	842.94
Shearing machine		ea	2,900.00	6	2.8%	487.20
Welder		ea	485.00	5	2.8%	67.90
Bench dring machine		½ HP	14,570.00	1	2.8%	407.96
Cabtire cord	300 mtr	roll	180,000.00	1	1.4%	2,520.00
Gas hose		ea	266.00	10	2 %	53.20
Pill		ea	323.00	30	4 %	387.60
Blue print instrument		set	4,400.00	2	1.4%	123.20
Drawing instrument		set	3,300.00	2	1.4%	92.40
Pick		ea	200.00	2	2.8%	11.20
Shovel		ea	220.00	2	2.8%	12.32
High voltage meter		ea	800.00	2	2.8%	44.80
Electric bulb		ea	227.00	39	15 %	1,327.95

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Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreciation	Total depreciated price
Wood tools		set	991.00	100	2.8%	2,774.80
Tin shear		ea	160.00	2	2.8%	8.96
Tap	2-20mm	ea	83.502	28	9.7%	226.79
Winch	10 HP	ea	24,800.00	2	2 %	992.00
Chain	7 feet	ea	200.00	3	2.3%	16.80
Oil dish	0.5x30x7.2	ea	2,200.00	1	3.3%	72.60
Furnance		ea	2,500.00	1	3.3%	82.50
Pipe	2¼ inch	ea	250.00	4	7 %	70.00
Tinscrow		ea	1,500.00	1	2.8%	42.00
Bellow		ea	2,000.00	1	2 %	40.00
Rear Car		ea	9,000.00	1	2.8%	252.00
Truck (B)			2,251.1405	73		164,333.25
Cart			850.00	102		86,700.00
Auto-cycle			103.00	175		18.025.00
Trailer			5,000.00	4	20,00	20,000.00
Type writer		ea	64,780.00	1	2.8%	1,813.84
Grinder		ea	8,000.00	1	7 %	560.00

(c)

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(2) Expendable Tools

Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreciation	Total depreciated price
Roller		ea	112.425	200	14%	3,147.90
Lumber	koku	koku	1,000.00	113	21%	23,730.00

(3) Repairing price. None

(4) Total cost of Equipment. 405,271.25

Remarks: Truck (b) is the hiring of trucks which is under contractors responsibility.

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Breakdown Item (10)

A. Expenses for workman's welfare

	Unit	Unit Price	No. of Unit	Total Price
a. Food for Overtime workers	Man	50.00	2,620	131,000.00
b. Cigarettes for overtime workers	Man	1.50	27,415	41,122.50
c. Clothing for overtime workers	Man	240.00	212	50,880.00
d. Medicals for workers	Man	225.00	108	24,300.00
e. Casualty insurance Premium	Man	25.00	1,561	39,025.00
Total	x	x	x	286,327.50

B. Expenses for loss and damage insurance None

	Borrowed liquid	Interest rate	Days	Total
C. Interest	3,480,000.00	0.025 %	46	40,020.00

D. Field expenses

a. Various allowances	No. of Man	Rate per man per day	Days	Total
1. Allowance for Sunday and Holiday workers	46	65.00	19	56,810.00
2. Allowances for Overtime workers	20	100.00	106	212,000.00
3. Family allowance	64	46.00	12	35,328.00
4. Indamnity for accident	53	68.00	35	126,140.00

b. Trafic charge		680.00	133	90,440.00
c. Lodging charge		1,450.00	82.6	119,770.00
d. Communication charge		136.00	168	22,848.00
e. Conference charge	53	42.00	22	48,972.00
f. Power and water supply		35,007.00	1.4(month)	49,009.80
g. Fuel Expenses		13,450.00	1.4(month)	18,830.00
h. Furnitures				

Name	Unit	No. of Unit	Rate of Depreciation	Total
Bucket	111.182	11	35 %	428.05
Desk	640.00	35	10 %	2,240.00
Chair	320.00	38	13 %	1,580.80
Soroban	450.00	13	2 %	117.00
Black board	800.00	5	2.3%	92.00
Printing instrument	2,000.00	5	19 %	1,900.00
Wooden bucket	200.00	6	40 %	480.00

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Cup	17.00	50	18 %	153.00
Electric lamp	170.00	17	4 %	115.60
Punch	100.00	2	3 %	6.00
Scale	775.04	15	1.1%	127.88
Rubber	170.00	17	17 %	491.30
Kettle	275.00	6	16 %	264.00
Drawing plate	400.00	5	20 %	400.00
Drawing instrument	1,200.00	3	20 %	720.00
Potable furnace	320.15	2	3.5%	22.41
Total				9,138.04

i. Stationary and Consumable goods

Name	Unit Price	No. of Unit	Total
Pencil	11.00	404.0	4,444.00
Paper	1.25	24,867.0	31,083.75
Rubber eraser	10.00	55.0	550.00
Soap	28.00	347.0	9,716.00
White chalk	39.00	10.0	390.00
Dry battery	20.00	112.0	2,240.00
Pen	90.00	6.0	540.00
Pencil iron	30.00	13.0	390.00
Gem pin	100.00	14.0	1,400.00
Drawing pin	44.00	8.0	352.00

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Ink	50.00	29.0	1,450.00
Carbon paper	5.50	849.0	4,669.50
Section paper	25.00	189.0	4,725.00
Ruled paper	1.70	5,168.0	8,785.60
Stencil paper	7.50	665.0	4,987.50
Ink, printing machine	250.00	3.5	875.00
Document	80.00	35.0	2,800.00
String	3.00	168.0	504.00
Paste	25.00	3.0	75.00
Book caver	5.00	59.0	295.00
Small electric bulb	10.00	25.0	250.00
Brush	12.00	28.0	336.00
Rope, rice slrow	288.00	1.4	403.20
File	20.00	14.0	280.00
Stone pencil	3.05	21.0	64.05
Broom	60.00	6.0	360.00
Waste cloth	50.00	4.0	200.00
Paper, mems	0.33	2.0	0.66
Total			82,166.26
j. Guard charges	2 x 175.00 x 25		8,750.00
Total			880,202.10

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E. General Management Expenses

a. Various allowance	No. of man	Rate par man Per Day	Days	Total Price
1. Allowance for Sunday and Holiday work	2	312.50	7.0	4,375.00
2. Allowance for Over-time workers	10	78.00	25.0	19,500.00
3. Family allowance	10	30.00	14.0	4,200.00
4. Indemnity for accident	0	0	0	0
b. Trafic charge		680.00	35.0	23,800.00
c. Lodging Charge		1,450.00	28.0	40,600.00
d. Communication charge		136.00	55	7,480.00
e. Conference charge	45	42.00	14	26,460.00
f. Power and water supply		4,573.00	1.4(month)	6,402.20
g. Fuel expenses		600.00	1.4(month)	840.00

h. Furnitures

Name	Unit Price	No. of Unit	Rate of Depreciation	Total
Desk	640.00	20	5 %	640.00
Chair	360.00	25	5 %	450.00
Bucket	200.00	12	6 %	144.00
Soroban	600.00	3	2 %	36.00

Scale	170.00	5	14 %	119.00
Wooden bucket	190.00	5	14 %	133.00
Black board	800.00	1	2 %	16.00
Printing instrument	4,000.00	1	21 %	840.00
Drawing plate	400.00	1	21 %	84.00
Cup	18.00	10	7 %	12.60
Kettle	300.00	2	1 %	6.00
Drawing instrument	1,200.00	1	21 %	252.00
Total				2,732.60

i. Stationary and Consumable Goods.

Name	Unit Price	No. of Unit	Total
Pencil	10.00	59	590.00
Paper	2.00	2,095	4,190.00
Carbon paper	5.50	121.3	667.15
Ink	50.00	7	350.00
Rubber eraser	10.00	9	90.00
Book cover	5.00	6	30.00
Chalk	39.00	2	78.00
Paste	25.00	3	75.00
Note book	70.00	1	70.00
String	3.00	5	15.00
Clip	100.00	1	100.00
Fiscal Stamp			1,498.00
Total			7,753.15

j. Guard Charges	None
k. Transaction Tax	61,456.10
Total	205,599.05
Total Cost of other expenditures	1,412,148.65

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

Correction Report

FROM: Fukuoka S.P.B. 16 June 1950

TO : GHQ, CPC.

I beg you to correct as follow:

(1) 27-1 8th Period (Revise) Dmtg & Pkg

Page No.	Description	Correct	Mistake
Breakdown of Item (8) a	Truck (B)	2,250.00	2,250x176
Breakdown of Item (10) d	j Guard charges	200.00x10x8.275	200x16x155

(2) 27-4 8th Period (Revise) Dmtg & Pkg

Page No.	Description	Correct	Mistake
7	Other expenditures	608,720.09	1,070,690.09
7	Grand Total	4,429,954.435	4,891,924.435
7	Average contract price (d)	2,803,842.325	3,265,812.325

Del 3 5

Page No.		Description	Correct	Mistake
Breakdown of Item (10)	(b)	Lodging charge (Days)	35.4	354
Ditto		Ditto (Total)	51,330.00	513,300.00
Ditto	(f)	Total (Field Expenses)	374,132.04	836,102.04
Ditto	(h)	Total Cost of Other Expenditures	608,720.09	1,070,690.09

(MINORU IZAWA)

MINORU IZAWA
Chief, Fukuoka S.P.B.

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

KYUSHU CIVIL AFFAIRS REGION
GHQ SCAP
Fukuoka, Kyushu, Japan

MNW/mms

APO 24 Unit 5
15 June 1950

E 387.6

SUBJECT: Cost Reports on Reparations Removal

TO : Chief, Civil Affairs Section,
GHQ SCAP
APO 500
ATTN: Major Freeman

1. Reference is made to Operational Directive 11, Civil Affairs Section, General Headquarters, Supreme Commander for the Allied Powers, subject: "Industry", dated 10 April 1950.

2. Enclosed herewith, as Inclosures #1 and 2, Revised Report #6 on The Cost of Dismantling and Packaging at plants 27-01 and 27-04.

FOR THE CHIEF:

2 Incls:
1. Report #8 for Plant 27-01 (4)
2. " " " " 27-04 (4)

ELLSWORTH R. MOSMAN
Chief, Economics Section

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 8 (Revise)
2. Code Number of Plant Being Reported on: 27-4
3. Allocation Notice Numbers Covered: 1-62, 2-54, 3-42, 4-57
4. Report Period: Oct. 1 1949 (Beginning) Dec.31 1949 (Ending)
5. Data of Equipment Dismantled and Packaged During Report Period.

	Number of Packages	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. Dismantled and Packaged	340	603.239	806.01	unk.	1,498.640

6. Materials Consumed During Report Period:

(a) Item	(b) Unit	(c) Unit Price	(d) Used in Dmtlg & Pkg	(e) Used in Repair of Bldg.and/or Const.	(f) Other Used	(g) Total Used	(h) Cost of Material
(1) Wood Products:							
Lumber	Koku	1,179.445603	793.15	0	0	793.15	935,477.28
Excelsior	Kg	15.407002	649.8	0	0	649.8	10,011.47
Total							945,488.75

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(2) Hardware:							
Nails, common	Kg	31.522268	2,442.0	0	0	2,442.0	76,977.38
Nails, roofing	Kg	48.211787	26.3	0	0	26.3	1,267.97
Screws	Kg	108,815167	173.4	0	0	173.4	18,868.55
Bolts, nuts, washers	Kg	34.32018	1,556.178	0	0	1,556.178	53,408.31
Strapping metal flat	Kg	19.078	246.41	0	0	246.41	4,701.01
Wire, bailing	Kg	55.632380	86.04	0	0	86.04	4,786.61
Corner straps	Kg	45.582430	391.48	0	0	391.48	17,844.61
Round steel bar	Kg	17.253526	2,579.515	0	0	2,579.515	44,505.73
Steel plate	Kg	9.547931	469.0	0	0	469.0	4,477.98
Duralumin plate	Kg	1.996062	254.0	0	0	254.0	507.0[illegible]
Total							227,345.15

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(3) Preservatives:							
Felt, roofing	sq.mtr	50.616066	102.7	0	0	102.7	5,198.27
Felt, asphalt	sq.mtr	28.665712	3,116.48	0	0	3,116.48	89,336.12
Paper, water-proof	"	15.280532	3,605.86	0	0	3,605.86	55,099.43
Paper, grease-proof	"	38.501142	1,457.47	0	0	1,457.47	56,114.26
Grease	Kg	77.937378	206.0	0	0	206.0	16,055.10
Oil	Liter	35.326764	136.0	0	0	136.0	4,804.44
Solvent	"	16.644005	764.0	0	0	764.0	12,716.02
Asphalt	Kg	26.963049	282.0	0	0	282.0	7,603.58
Paint, preservative	Kg	106.354166	216.0	0	0	216.0	22,972.50
Paint, marking	Kg	74.753176	234.5	0	0	234.5	17,529.62
Total							287,429.37

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(4) Miscellaneous:							
Waste (rage)	Kg	94.7724	75.0	0	0	75.0	7,107.93
Felt	sq.mtr	151.16722	144.54	0	0	144.54	21,849.71
Carbide	Kg	27.105263	228.0	0	0	228.0	6,180.00
Oxygen	liter	39.158333	336.0	0	0	336.0	13,157.20
Blue prints	ea	3.452042	5,455.0	0	0	5,455.0	18,830.89
Paper, packing list	ea	0.408284	13,737.0	0	0	13,737.0	5,608.60
Envelope, water-proof	"	4.057127	181.0	0	0	181.0	734.34
Envelope, packing list	"	3.681673	693.0	0	0	693.0	2,551.40
Sand paper	sq.mtr	7.961409	298.0	0	0	298.0	2,372.50
Tracing paper	ea	5.035861	1,016.4	0	0	1,016.4	5,118.45
Coke	Kg	3.502896	1,512.0	0	0	1,512.0	5,296.38
String	mtr	2.199916	2,191.47	0	0	2,191.47	4,821.05
Label	ea	0.811235	1,335.0	0	0	1,335.0	1,083.00
Rope, rice straw	mtr	0.199604	1,012.0	0	0	1,012.0	202.00
Paper, pressed	ea	146.25	4.0	0	0	4.0	585.00
Gasoline (B)	liter				93,900.00	93,900.00	0
Total							95,498.45

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
5) Total Materials Cost:							1,555,761.72

Remarks: 1. Unit price shown in (c) Column is average unit price.

2. Rent of truck in description of attached sheet Item (8) includes its price of Gasoline (B).

Labor employed during report period (Unit in Man days):

(a) Type	(b) Rates per Man per day	(c) For Dmtlg. & Pkg	(d) Administrative overhead	(e) Used in Repair of Bldg.a/or Const.	(f) Other	(g) Total Man Day	(h) Cost of Labor
1) Common Labor							
Common Labor A	180.093264	1,158.0	0	0	0	1,158.0	208,548.00
Common Labor B	170.491525	59.0	0	0	0	59.0	10,059.00
2) Skilled Labor							
Carpenter	328.652009	1,696.6	0	0	0	1,696.6	557,591.00
Mechanic	346.365979	853.6	0	0	0	853.6	295,658.00
Electrician	382.959182	24.5	0	0	0	24.5	9,382.50
Painter	286.931738	426.3	0	0	0	426.3	122,319.00
Carrier	317.527385	757.7	0	0	0	757.7	240,590.50
Mill-man	318.844661	103.0	0	0	0	103.0	32,841.00

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Draftsman	316.5217391	138.0	0	0	0	138.0	43,680.00
Blacksmith	282.50	392.0	0	0	0	392.0	110,740.00
Finishing man	327.41219	193.6	0	0	0	193.6	63,387.00
Welding man	283.50	14.0	0	0	0	14.0	3,969.00
Mason	309.764331	157.0	0	0	0	157.0	48,633.00
Lath man	296.343750	32.0	0	0	0	32.0	9,483.00
Trace man	271.989473	95.0	0	0	0	95.0	25,839.00
(3) Supervisors							
Supervisor	345.596172	407.6	0	0	0	407.6	140,865.00
(4) Clerks, Checkers, etc.							
Clerk	321.560891	233.2	0	0	0	233.2	74,988.00
Checker	315.00	1.0	0	0	0	1.0	315.00
Typist	261.163461	124.8	0	0	0	124.8	32,593.20
Translator	324.00	2.0	0	0	0	2.0	648.00
(5) Total Cost of Labor							2,032,129.20

Remarks: Rates per man per day shown in (b) Column is average price.

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8. Tools and equipment used during report period:

a. Charge 171,994.64

9. Contractor's profit: 61,348.785 1.7%

10. Other expenditures: 1,070,690.09

11. Grand Total: 4,891,924.435

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average Price	(d) Total Contract Price
(1) Dismantling and packaging	Ton of equipment removed	4,155.95	3,265,812.325
(2) Transportation of packaging material	Ton of material transported	500.00	204,600.00
(3) Preparation of packing lists	1,000 lists prepared	2,200.00	64,500.00
(4) Construction and repair of buildings	Tsubo of construction and/or repair	0	0
(5) Re-sawing lumber	Koku	0	0

13. (MINZABURO IZAWA)
(Signature)

14. Chief, Fukuoka S.P.B.
(Title)

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Detail on Number of Packages (5)

Report No.8 Code No.27-4 A.N 1-62, 2-54, 3-42, 4-57

	Number of Packages	Number of Machines	Metric ton (Net)	Metric ton (Gross)	Mesurement ton (Net)	Mesurement ton (Gross)
Total	340		603.239	806.01	unk	1,498.640
Officially allocated and transperted to Transportation Ministry.	338		557.689	757.71	unk	1,377.453
Trial packaged	0		0	0	0	0
Rejected	2		45.550	48.30	unk	121.187
Awaiting transfer	0		0	0	0	0

Breakdown of Item (8)

(1) Non Expendable Tools and Equipment

Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreciation		Total Depreciated Price
Chain Block	1 - 20 ton	set	40,101.56	16	1.3	%	8,341.12
Milling machine	10 HP	"	20,384.00	6	1	"	1,223.04
" saw	24" - 42"	ea	9,975.00	9	1.2	"	1,077.30
Motor	3.5 - 10 HP	set	22,725.00	4	1.2	%	1,090.80
Beam Scale	1 - 20 ton	"	103,727.00	6	1	"	6,223.62
Platform Scale	0.5 - 1 ton	"	18,216.00	3	1.2	"	655.77
Wire rope	100-200 mtr	roll	16,012.00	20	3	"	9,607.20
Spanner		ea	511.00	25	1.2	"	153.30
Wooden winch		set	3,155.00	10	1.2	%	378.60
Hammer		ea	388.75	20	1.2	"	93.30
Block (wooden)		ea	438.73	10	3	"	131.61
Block (Iron)		"	3,990.00	20	1.2	"	957.60
Steel lever		"	740.00	40	1.2	%	355.20
Chisel		"	112.00	50	1.5	"	84.00

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Name	Standard	Unit	Unit Price	No. of Unit	Rate of Depreciation	Total Depreciated Price
Dies		ea	2,507.00	10	4.2 %	1,052.94
Plier		ea	211.00	9	1.2 %	22.78
Wire Brush		ea	100.00	10	3 %	30.00
Nipper		ea	100.00	5	1 %	5.00
Carbide tank		ea	10,000.00	2	1.2 %	240.00
Anvil		ea	622.00	2	0.6 %	7.46
Electric drill		ea	8,500.00	3	1.2 %	306.00
Manila rope		roll	20,180.00	4	3 %	2,421.60
Belt		mtr	2,408.40	10	1.5 %	361.26
Shearing machine		ea	2,900.00	6	1.2 %	208.80
Holder		ea	485.00	5	1.2 %	29.10

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Name	Standard	Unit	Unit Price	No. of Unit	Rate of Deprection	Total Depriated price
Bench drilling machine	½ HP	ea	14,570.00	1	1.2%	174.84
Cabtire cord	300 mrt	roll	180,000.00	1	0.6%	1,080.00
Gum Hose		ea	266.00	10	1 %	26.60
Fill		ea	323.00	30	2 %	193.80
Blue print instrument		set	4,400.00	2	0.6%	52.80
Drawing instrument		set	3,300.00	2	0.6%	39.60
Pick		ea	200.00	2	1.2%	4.80
Shovel		ea	220.00	2	1.2%	5.28
High voltage meter		ea	800.00	2	1.2%	19.20
Electric bulb		ea	227.00	39	7 %	619.71
Wood tools		set	991.00	100	1.2%	1,189.20
Tin shear		ea	160.00	2	1.2%	3.84
Tap	2m/mm 20m/mm	ea	83.50	28	0.3%	7.01
Winch	10 H.P.	ea	24,800.00	2	1 %	496.00
Chain	7 feet	ea	200.00	3	1.2%	7.20
Oil dish	0.5x30x 7.2	ea	2,200.00	1	1.7%	37.40
Furnance		ea	2,500.00	1	1.7%	42.50

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Name	Standard	Unit	Unit Price	No of Unit	Rate of Deprection	Total Depriated price
Pipe	2½ inch	ea	250.00	4	3 %	30.00
Jine Crow		ea	1,500.00	1	1.2%	18.00
Bellow		ea	2,000.00	1	1 %	20.00
Rear Car		ea	9,000.00	1	1.2%	108.00
Truck (B)			2,250.00	31.2		70,200.00
Cart			850.00	43		36.550.00
Anto-cycle			103.00	75		7,725.00
Trailer			5,000.00	1.15		5,750.00
Type writer		ea	64,780.00	1	1.2%	777.36
Grinder		ea	8,000.00	1	3 %	240.00
(2) Expendable Tools.						
Roller		ea	112,425	200	6 %	1,349.10
Lumber		Koku	1,000.00	113	9 %	10,170.00
(3) Repairing Price						
			None			
(4) Total Cost of Equipment						171,994.64

Remarks: Truck (B) is the hiring of Trucks which is under Contractors responsibility.

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

BREAK

Breakdown Item (10)

A. Expenses for workmans welfare

	Unit	Unit Price	No. of Unit	Total Price
a. Food for overtime workers	man	50.00	1,122	56,100.00
b. Cigarettes for overtime workers	"	1.50	11,748	17,622.00
c. Clothing for overtime workers	"	240.00	91	21,840.00
d. Medicals for workers	"	225.00	46	10,350.00
e. Casualty insurance permium	"	25.00	668	16,700.00
Total				122,612.00

B. Expenses for loss and damage insurance None

C. Interest

Borrowed Liquid	Interest Rate	Days	Total
3,480,000.00	0.025 %	20.27	17,634.90

D. Field expenses

a. Various allowances	No. of Man	Rate Per Man Per Day	Days	Total
1. Allowance for Sunday and Holiday work	46	65.00	8	23,920.00
2. Allowance for overtime workers	20	100.00	45	90,000.00

	No. of Man	Rate Per Man Per Day	Days	Total
3. Family allowance	64	46.00	5	14,720.00
4. Indemnity for accident	53	68.00	15	54,060.00
b. Trafic charge		680.00	57	38,760.00
c. Lodging charge		1,450.00	354	513,300.00
d. Communication charge		136.00	72	9,792.00
e. Conference charge	53	42.00	9	20,034.00
f. Power and water supply		35,007.00	0.6(month)	21,004.20
g. Fuel expenses		13,450.00	"	8,070.00

h. Furnitures

Name	Unit	No. of Unit	Date of Description	Total
Bucket	111.18	11	15 %	183.44
Desk	640.00	35	4%	896.00
Chair	320.00	38	6%	729.60
Soroban	450.00	13	1%	58.50

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Name	Unit	No. of Unit	Date of Description	Total
Black board	800.00	5	1 %	40.00
Printing instrument	2,000.00	5	7.35 %	735.00
Wooden bucket	200.00	6	17.5 %	210.00
Cup	17.00	50	7 %	59.50
Electric lamp	170.00	17	1 %	28.90
Punch	100.00	2	1 %	2.00
Scale	775.00	15	0.5 %	58.12
Rubber	170.00	17	7 %	202.30
Kettle	275.00	6	6 %	99.00
Drawing plate	400.00	5	10 %	200.00
Drawing instrument	1,200.00	3	10 %	360.00
Potable furnace	320.10	2	1.5 %	9.60
Total				3,871.96

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i. Stationary and Consumable Goods

Name	Unit Price	No. of Unit	Total
Pencil	11.00	174	1,914.00
Paper	1.25	10,656	13,320.00
Rubber eraser	10.00	23	230.00
Soap	28.00	148	4,144.00
White chalk	39.00	4	156.00
Dry battery	20.00	48	960.00
Pen	90.00	2	180.00
Pencile iron	30.00	6	180.00
Gem pin	100.00	6	600.00
Drawing pin	44.00	3	132.00
Ink	50.00	12	600.00
Carbon paper	5.50	364	2,002.00
Section paper	25.00	81	2,025.00
Ruled paper	1.70	2,214	3,763.80

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Name	Unit Price	No. of Unit	Total
Stencik paper	7.50	285	2,137.50
Ink for printing machine	250.00	1.5	375.00
Document	80.00	15	1,200.00
String	3.00	72	216.00
Paste	25.00	1	25.00
Book caver	5.00	25	125.00
Smoll electric bulb	10.00	10	100.00
Brush	12.00	12	144.00
Rope, rice strow	288.00	0.6	172.80
File	20.00	6	120.00
Stone pencil	3.05	9	27.45
Broom	60.00	2	120.00
Waste cloth	50.00	2	100.00
Paper memo	0.33	1	0.33
Total			35,069.88

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j. Guard charges 2 x 175.00 x 10 3,500.00

Total 836,102.04

E. General Management Expenses

a. Various allowance	No. of Man	Rate Per Man Per Day	Days	Total Price
1. Allowance for Sunday and Holiday work	2	312.50	3	1,875.00
2. Allowance for over-time workers	10	78.00	10	7,800.00
3. Family allowance	10	30.00	6	1,800.00
4. Indemnity for accident	0	0	0	0
b. Trafic charge		680.00	15	10,200.00
c. Lodging charge		1,450.00	11	15,950.00
d. Communication charge		136.00	24	3,264.00
e. Conference charge	45	42.00	6	11,340.00
f. Power and water supply		4,573.00	0.6(month)	2,743.80
g. Fuel expenses		600.00	0.6(month)	360.00
h. Furnitures				

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Name	Unit Price	No. of Unit	Date of Depreciation	Total
Desk	640.00	20	2 %	256.00
Chair	360.00	25	2 %	180.00
Bucket	200.00	12	3 %	72.00
Soroban	600.00	3	1 %	18.00
Scale	170.00	5	6 %	51.00
Wooden bucket	190.00	5	6 %	57.00
Black board	800.00	1	1 %	8.00
Printing instrument	4,000.00	1	9 %	360.00
Drawing plate	400.00	1	9 %	36.00
Drawing instrument	1,200.00	I	9 %	108.00
Cup	18.00	10	3 %	5.40
Kettle	300.00	2	9 %	54.00
Total				1,205.40

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i. Stationary and Consumable Goods

Name	Unit Price	No. of Unit	Total
Pencil	10.00	25	250.00
Paper	2.00	897	1,794.00
Carbon paper	5.50	3.7	20.35
Ink	50.00	3	150.00
Rubber eraser	10.00	4	40.00
Book cover	5.00	2	10.00
Chalk	39.00	1	39.00
Paste	25.00	1	25.00
Note book	70.00	1	70.00
String	3.00	2	6.00
Clip	100.00	1	100.00
Fiscal stamp			642.60
Total			3,146.95

j. Guard charges None

k. Transaction tax 34,656.00

Total 94,341.15

Total cost of other expenditures 1,070,690.09

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DECLASSIFIED E.O. 12065 SECTION 3-402/NNDG NO. 775013

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 8 (Revise) 2. Being Reported on: Code Number of Plant 27-1 3. Numbers Covered: Allcation Notice 1-63 2-55 1-71 3-49 4-58

4. Report Period: 1 Oct. 1949 (Beginning) 31 Dec. 1949 (Ending)

5. Data of Equipment Dismantled and Packaged during Report Period.

	Number of Packages	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
a. Dismantled and Packaged	285	633.538	748.588	UNK	1,415.715

6. Materials consumed during report period:

(a) Item	(b) Unit	(c) Unit Price	(d) Used in Dismtlg. & Pkg.	(e) Used in Repair of Bldg. and/or Const.	(f) Other used	(g) Total Used	(h) Cost. of Materials
(1) Wood Products:							
Lumber	koku	1,156.59169	852.5	0	0	852.5	985,994.39
Exselsior	kg	20.021638	323.5	0	0	323.5	6,477.00
Total		x	x	x	x	x	992,471.39

Incl 1/5

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
2) Hardwere:							
Nails, Common	kg	31.168944	2,471.7	0	0	2,471.7	77,040.28
Nails, roofing	kg	38.256345	19.7	0	0	19.7	753.65
Screws	kg	126.616782	129.3	0	0	129.3	16,371.55
Bolts, Nuts washers	kg	29.698989	1,485.1	0	0	1,485.1	44,105.97
Strapping metal flat	kg	18.587124	106.4	0	0	106.4	1,977.67
Wire bailing	kg	58.672049	32.2	0	0	32.2	1,889.24
Corner straps	kg	44.687964	258.4	0	0	258.4	11,547.37
Round steel bar	kg	17.573041	2,666.3	0	0	2,666.3	46.855.00
Soldering	kg	40.00	120.0	0	0	120.0	4.800.00
Total		x	x	x	x	x	205,340.73

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(3) Preservatives							
Felt roofing	sq.m	49.571957	113.4	0	0	113.4	5,621.46
Felt asphalt	sq.m	27,412011	2,476.0	0	0	2,476.0	67,872.14
Paper waterproof	sq.m	26.784607	1,605.9	0	0	1,605.9	43,013.40
Paper qresseproof	sq.m	58.301138	632.4	0	0	632.4	36,869.64
Grease	kg	117.011879	337.0	0	0	337.0	39,433.00
Oil machine	Liter	37.046202	316.0	0	0	316.0	11,706.60
Solvent	Liter	15.420349	1,258.0	0	0	1,258.0	19,398.80
Asphalt	kg	26.982153	325.0	0	0	325.0	8,769.20
Paint Preservation	kg	114.351363	44.0	0	0	44.0	5,031.46
Paint, marking	kg	117.411755	129.3	0	0	129.3	15,181.34
Total		x	x	x	x	x	252,897.04
(4) Miscellaneous:							
Waste (rage)	kg	33.646017	339.0	0	0	339.0	11,406.00
Felt	sq.m	152.603181	88.0	0	0	88.0	13.429.08
Carbide	kg	41.056557	122.0	0	0	122.0	5,008.90
Oxyger	liter	0,022815	29,280.0	0	0	29,280.0	668.03
Blue prints	ea	5,155462	2,270.0	0	0	2,270.00	11,702.90

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(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Rope, rice straw	m	0.20	1,020.0	0	0	1,020.0	204.00
Tracing paper	ea	1.372186	2,657.0	0	0	2,657.0	3,645.90
String, cloth	m	0.3501356	2,285.2	0	0	2,285.2	800.13
Cokes	kg	4.590666	1,350.0	0	0	1,350.0	6,197.40
Rubber tape	m	8.666666	90.00	0	0	90.00	780.00
Envelope, packing List	sheet	4.00	615.0	0	0	615.0	2,460.00
Sand paper	"	7.147169	53.0	0	0	53.0	378.80
Gasolines (B)	liter		0	0	15,340.0	15,340.0	0
Paper packing list	ea	0.400	11,820.0	0	0	11,820.0	4,728.00
Total		x	x	x	x	x	61,409.14
(5) Total Materials Cost:		x	x	x	x	x	1,512,118.30

Remarks: (1) Unit price shown in (c) colum is average unit price.

(2) Rent of truck in description of attached sheet Item (8) includes its price of Gasoline (b)

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7. Labor employed during report period (Unit in Man days):

(a) Type	(b) Rates per man per day	(c) For Dismtg & Pkg.	(d) Administrative over-head	(e) Used in Repair of Bldg. a/or Const.	(f) Other	(g) Total Mon day	(h) Cost of Labor
(1) Commonlabor							
Commonlabor A	204.207117	1,405	0	0	0	1,405	286,911.00
Commonlabor B	164,559574	470	0	0	0	470	77,343.00
(2) Skilled Labor							
Carpenter	359.639443	2,155	0	0	0	2,155	775.023.00
Mechanic	384.552256	842	0	0	0	842	323,793.00
Electrician	372.992125	254	0	0	0	254	94,740.00
Black smith	316.20	45	0	0	0	45	14,229.00
Painter	335,523929	397	0	0	0	397	133,203.00
Carrier	303.234248	1,238	0	0	0	1,238	375,404.00
Welding man	320.857142	63	0	0	0	63	20,214.00
Draftsman	312.526627	507	0	0	0	507	158,451.00
Mill man	344.117647	204	0	0	0	204	70,200.00
Tracing man	270.613636	44	0	0	0	44	11,907.00

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(3) Supervisors							
Supervisors	425.856654	146.5	0	0	0	146.5	62,388.00
(4) Clerks checkers. etc.							
Clerk	236.672535	284	0	0	0	284	67,215.00
Checker	353.851851	13.5	0	0	0	13.5	4,777.00
Typist	259.709762	189.5	0	0	0	189.5	49,215.00
(5) Total Cost of Labor	x	x	x	x	x	x	2,525,013.00

Remarks: Rates per man par day shown in (b) colum is average unit Price.

8. Tools and equipment used during report period:

a. Charge 146,443.29

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9. Contractors profit: 108,697.985 3.1%

10. Other expenditures 475,408.81

11. Grand Total 4,767,681 385

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average price	(d) Total Contract Price
(1) Dismantling and packeging	Ton of equipment Removed	4,221.36	3,167,519.245
(2) Transportation of Packeging Material	Ton of Material transported	450.00	161,040.00
(3) Preparation of packing lists.	1000 lists prepared	2,400.00	71,737.50
(4) onstruction and repair of buildings.	Tubo of Construction and/or repair	0	0
(5) Re-sawing Lumber.	Koku	0	0

13. M. Izawa
(Signature) (MINORU IZAWA)

14. Director, Fukuoka S.P.B.
(Title)

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27-1 (Report No.8)
Breakdown of Item (5)

	Number of Packages	Number of Machines	Metric Ton (Net)	Metric Ton (Gross)	Measurement Ton (Net)	Measurement Ton (Gross)
Total	285	2,869	633.538	748.588	Unk.	1,415.715
Allocated and transferred to Transportation Ministry	285	2,869	633.538	748.588	Unk.	1,415,715
Trail Packaged	0	0	0	0	0	0
Rejected	0	0	0	0	0	0
Awaiting transfer	0	0	0	0	0	0

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Breakdown of Item (8)

(1) Non Expendable Tools and Equipments.

Name	Standard	Unit	Unit Price	No of Unit	Date of Depreciation	Total Depreciated Price
Milling machine		set	15,505.00	6	1 %	930.30
Beam scale	3 - 10ton	"	43,052.00	10	0.7 %	3,013.64
Platform scale	0.1- 2 ton	"	10,888.33	6	0.7 %	457.30
Chain block	2 - 10ton	"	5,623.28	30	1 %	1,686.98
Winch		"	101,066.67	3	0.7 %	2,122.40
Pulley		ea	1,013.33	24	1.7 %	413.43
Wire rope		roll	10,824.00	10	1.3 %	1,407.12
Oil Jack		ea	400.00	3	1.7 %	20.40
Drill electric	1/2 HP	ea	7,213.50	6	1.3 %	562.65
Scissors		ea	1,713.00	6	2.3 %	236.39
Rope Hemp		roll	1,012.20	1	3.3 %	33.40
Hand Winch (wood)		ea	315.00	6	2.3 %	43.47
Wood-working tool		set	210.00	20	0.3 %	12.60
Saw cutter		ea	1,642.00	8	2.3 %	302.12
Truck (B)	4 ton		2,250x176	58		130,500.00