Breakdown of Item (1.)

A. Expenses for Workman's Welfare

	Unit	Unit Price	No. of Unit	Total Price
a. Food for overtime workers	man	46.70	17,755	829,158.50
b. Cigarettes for overtime workers	"	11.40	13,081	149,123.40
c. Clothes for workers	"	165.80	1,820	301,756.00
d. Medicals for workers	"	7.40	285	2,109.00
e. Casualty insurance premium	"	19.50	27,268	531,726.00
f. Working shoes	pair			0
Total	x	x	x	1,813,872.90

B. Expenses for Loss and Damage Insurance: None

C. Interest	Borrowed liquid fund	Interest rate sen perday per 100yen.	Total
	3,045.000.00	6	182,700.00

D. Field Expenses

a. Various allowances.	No. of men	Rate per man per day	Days	Total
1. Allowance for Sunday and Holiday work	135.4 7	55.89	132	998,910.799
2. Allowance for Overtime workers	258.8	109.80	505	1,435,020.12
3. Family allowance	42	53.50	75	168,525.00
4. Allowance for danger	493	2.32	357	408,322.32
Total	x	x	x	3,010,778.23

b. Trefic charge	780.00	yen per day	x 963	days	751,910.40
c. Lodging charge	1,143.20	yen per day	x 537	days	613,898,40
d. Communication charge	325.80	yen per day	x 712	days	231,969.60
e. Conference charge	15.48	yen x127 men	x 77	times	151,378.92
f. Power & water supply	11,362.30	yen per month	x 32.7	months	371,547.21
g. Fuel charge	10,495.20	yen per month	x 16.6	months	174,220.32

h. Furnitures	Unit price	No. of Unit	Rate Depreciation	Total
1. Desk	1,665.11	61	0.5 %	5,078.58
2. Chair	417.20	59	0.5 %	1,230.74
3. Drawing tools				0
4. Typewriter	4,772.80	25	0.5 %	5,966.00
Total	x	x	x	12,275.32

i. Stationery & Consumable goods	Unit price	No. of Unit	Total
1. Pencils	43.40	614	26,647.60
2. Paper	2.41	93,965	226,455.65
3. Ink	50.00	10	500.00
4. Duplicating ink	400.00	5	2,000.00
Total	x	x	255,603.25

j. Guard charges Security guard	137.81	yen per man x4 men x 40days	22,049.60
k. Total of other expenditures:	x	x	x 7,592,204.15

E. General Management Expenses

a. Various allowances	No. of men	Rate per man per day	Days	Total
1. Allowance for Sunday and Holiday work				0
2. Allowance for Overtime workers				0
3. Family allowance				0
Total	x	x	x	0

b. Trafic charge	yen per day x days			0
c. Lodging charge	yen per day x days			0
d. Communication charge	yen per day x days			0
e. Conference charge	yen x men x times			0
f. Power & Water supply	yen per month x month			0
g. Stationery & Consumable Goods.	Unit price	No. of Unit	Rate of Depreciation	Total
1. Pencil				0
2. Paper				0
3. Paper copying				0
4. Paper stencil				0
5. Paper ruled				0
Total	x	x	x	0

Appendix-A

Breakdown of Item (5)

	No. of Packages	No. of Machines	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
Total	1,094	1,041	4,922,178.5	5,453,139	Unk	8,826,316
Allocated and Transferred to the Transportation Ministry	0	0	0	0	0	0
Trial Packaged	0	0	0	0	0	0
Rejected	0	0	0	0	0	0
Awaiting transfer	1,094	1,041	4,922,178.5	5,453,139		8,826,316

(1) Table of Contracts

OSAKA Arsenal

Period No. 8 Code No. 32-32 Allocation Notice Number 3-68, 1-69, 2-60, 2-60, 3-61, 4-63, 4

Report Period 1 Oct., 1949 (Beginning), 31 Dec., 1949

1. Contractor	Name of Contract	Amount of Contract	Date of Conclusion	Time limit	Location
Goto Gumi Co., Ltd.	Dismantling and packaging	¥1,963,89[illegible]	Aug 12	15 Aug 49 2 Sep 49	Osaka C
Ino Sangyo	"	"	2,73[illegible] Aug 12	15 Aug 49 2[illegible] Sep 49	"
Oiyu Kaiun	"	"	3,437,5[illegible] Aug 12	15 Aug 49 2[illegible] Sep 49	"
Kurimoto	"	"	3,49[illegible] Aug 15	17 Aug 49 2[illegible] Sep 49	"
Konoike	"	"	1,188,[illegible] Aug 15	17 Aug 49 2[illegible] Sep 49	"
Takeuchi	"	"	6[illegible] Aug 15	17 Aug 49 2[illegible] Sep 49	"
Masunari	"	"	3,5[illegible] Aug 8	12 Aug 49 2[illegible] Sep 49	"
Ataka	"	"	4,615,[illegible] Aug 8	12 Aug 49 20 Sep 49	"
Asenuma	"	"	3,85[illegible] Aug 8	12 Aug 49 20 Sep 49	"

Sekae Co., Ltd.		Dismantling and peckaging	¥1,430,000.00	Aug 15	17 Aug 49 18 Sep 49	Osaka Cit	
Nagayoshi	"	"	3,648,000.00	Aug 29	1 Sep 49 10 Oct 49	"	
Kumegai	"	"	7,580,000.00	Aug 29	1 Sep 49 15 Oct 49	"	
Mayo	"	"	1,580,000.00	Aug 29	1 Sep 49 10 Oct 49	"	
Giyu Kaiun	"	"	3,028,000.00	Sep 3	5 Sep 49 15 Oct 49	"	
Toda gumi	"	"	1,935,000.00	Sep 3	3 Sep 49 15 Oct 49	"	
Masunari gumi		"	4,248,000.00	Sep 3	3 Sep 49 15 Sep 49	"	
"	"	"	5,900,000.00	Sep 8	25 Sep 49 28 Nov 49	"	
Fuji Kensetsu	"	"	5,900,000.00	Sep 7	3 Sep 49 25 Oct 49	" "	
Okumura gumi	"	"	2,640,500.00	Aug 31	3 Sep 49 25 Oct 49	"	
Toda gumi	"	"	31,500.00	Oct 22	12 Oct 49 22 Oct 49	"	
Masunari gumi	"	"	1,744,000.00	Sep 25	5 Sep 49 28 Nov 49	"	

Kashima Kensetsu Co., Ltd	Dismantling and packaging	¥4,814,12[illegible]	Oct. 10	10 Oct 49 25 Nov 49	Osa	
Kumagai gumi	"	"	5,[illegible]	Oct. 10	10 Oct 49 28 Nov 49	
Goto gumi	"	"	2,327,451.00	Oct. 10	15 Sep 49 15 Nov 49	
Kinki Mokuzai	"	"	948,000.00	Oct. 15	15 Oct 49 20 Nov 49	
Zyoto Sinko	"	"	200,000.00	Nov. 1	1 Nov 49 29 Nov 49	

Total: ¥72,440,961.00

2. Remarks Expences which should be paid to the contractor during the report period.

¥69,829,927.52

K. Yoshida
(Signature)

Chief of Fiscal Div. O.S.P.B.
(Title)

REPORT OF GOVERNMENT SUPPLIED MATERIALS

Period No. 8 — OSAKA Military Arsenal — Code No. 32-32

Item	Unit	Unit price	Furnished to the Contractor	Actual Used	Returned to the Government Warehouse	Cost of Used Material
1. Wood products:						
Lumber	Koku	1,672.80	-396.2	-677.4	281.2	-1,133,832.12
Excelsior	kg	12.81	1,772.4	1,622.4	150.0	20,782.94
Total	x	x	x	x	x	-1,113,049.18
2. Hardware:						
Nails, common	kg	28.18	-2,666.9	-4,148.9	1,482.0	- 116,916.00
Nails, roofing	"	98.90	240.9	216.9	24.0	21,4 1.41
Screws	"	295.26	1,242.2	1,212.2	30.0	357,914.17
Bolts, nuts, washers	"	94.79	9.6	-2,628.5	2,638.1	-249,155.51
Strapping metal, flat	"	49.04	-2,569.9	-2,609.9	40.0	-127,969.49
Wire, bailing	"	22.18	25.5	20.7	5.0	459.12
Corner, strap	"	17.04	-1,463.3	-1,486.3	23.0	-25,326.55
Steel bar	"	10.80	16,532.5	16,482.5	50.0	178,011.00
Steel plate	"	16.98	691,0	691.0	0	11,733.18
Steel washers	"	45.62	128.0	128.0	0	5,839.36
Total	x	x	x	x	x	56,020.69
3. Preservatives:						
Felt, roofing	sq.mtr	30.86	-38,216.8	-38,442.8	126.0	-1,186,344.80
Felt, asphalt	"	46.97	7,546.7	7,186.7	360.0	337,559.29
Paper, waterproof	"	15.05	15,082.5	15,082.5	0	-226,991.62
Paper, greaseproof	"	9.10	8,872.7	8,872.7	0	80,741.57
Total	x	x	x	x	x	-9;5,035.56

4. Miscellaneous:

Felt	sq.mtr	109.21	-102.7	-102.7	0	-11,215.86
Sand paper	"	258.98	295.0	286.0	9.0	81,790.28
Sand cloth	"	1,425.10	94.1	94.1	0	134,101.91
Paper, packing list	ea	0.49	64,635.9	63,575.9	1,060.0	31,152.19
Envelope, packing list	ea	3,90	-1,629.4	-2,419.4	790.0	-9,435.66
Paint, marking	kg	54,26	917.0	917.0	0	49,756.42
Total	x	x	x	x	x	276,149.28

5. Total Materials Cost: x x x x x-1,887,956.15

K. Yoshida
(Signature)

Chief of Fiscal Div. O.S.P.B.
(Title)

REPORT OF COST ON LAND TRANSPORTATION FOR REPARATIONS REMOVALS

1. Report No. 8 2. Code Number of Plant Being Reported on 32-32

3. Report Period 1st Oct. 1949 (Beginning), 31 Dec. 1949 (Ending)

4. Data on equipment transported during report period:

(a)	(b)	(c)	(d)	TRANSPORTED BY (e)	(f)	(g)
Pkge. Size (Met Ton)	No. of pkgs.	Metric Tons	Mes Tons	Rail (Registered freight Car Tons)	Shuttle (Registered Freight Car ton)	Vehicle (Metric Tons)
0 - 1	1,217	600,364	x	x	x	x
1 - 2	603	880,277	x	x	x	x
2 - 3	393	944,902	x	x	x	x
3 - 4	266	913,997	x	x	x	x
4 - 5	180	818,919	x	x	x	x
5 - 10	348	2,418,966	x	x	x	x
10 - 20	216	3,052,725	x	x	x	x
20 - 30	36	898,275	x	x	x	x
30 - 40	10	392,879	x	x	x	x
Total	3,269	10,921,302	18,990,791			10,921.302

6. Transportation employed in removal:

(a) Means (Check those applicable)

(1) Truck (o)
(2) Truck, rail, truck ( )
(3) Rail, truck ( )
(4) Rail ( )

(b) Distance (Km) 16

Incl #2

6. Cost of Land Transportation

Item	Cost (¥)
a. Movement within plant	3,951,727.00
b. Loading vehicles at PLANT	4,005,094.00
c. Freight for vehicles	11,589,445.00
d. Unloading vehicles at RR freight terminal	0
e. Movement within RR freight terminal	0
f. Loading RR Cars	0
g. Checking Cargo into RR Cars	0
h. Unloading RR Cars	0
i. Checking cargo off of RR Cars	0
j. Loading vehicles at RR freight terminal	0
k. Freight for vehicles	3,705,306.00
l. Unloadding vehicles at port	0
m. Dunnage	0
n. Extra charge for heavy or difficult lifts	0
o. Charge for railroad sidings	0
p. Charge for Switch engines	0
q. Freight for railroad	0
r. Repair of packages	0
s. Demurrage	0
TOTAL:	23,251,572.00

11. 7. K. Yoshida
(Signature)

8. Chief of Fiscal Div O.S.P.B.
(Title)

KOMDIKE UNYU CO., LTD

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 387.6/540-86

2. Data on ship reported on:

   a. Name of receipient nation: U.K. Penang

   b. Name of ship: M/S "ANCHISES"

   c. Port of shipment in Japan: Osaka

   d. Arrival Date: Oct. 28th 1949

   e. Departure Date: Oct. 30th 1949

3. Data on Cargo loaded:

(a) Package size	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5			
0 - 0.5	3	844	3.262
0.5 - 1	5	3.236	4.760
1 - 2	6	8.720	10.670
2 - 3	9	21.380	25.575
3 - 4	8	29.240	44.185
4 - 5	2	8.040	13.759
5 - 6	5	27.940	33.602
6 - 7	6	40.100	39.688
7 - 8	4	28.830	38.983
8 - 9	3	24.890	43.834
9 - 10	2	19.190	42.864
11 - 12	1	11.310	13.582
12 - 13	1	12.200	13.935
13 - 14	3	39.960	70.823
25 - 26	3	75.790	105.134
Total:	61	351.580	504.656

Incl #3

5. Cost of loading Cargo aboard ship:

Item	Cost
a. Operations at warehouse and for pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting Cargo before loading into lighter or ship	0
Dunnage	0
Repafe of package	0
Loading lighter	80,936.00
Freight for shipment	0
Re-Sorting into lighters	0
Carge for cranes	70,498.00
Checking Cargo	0
TOTAL:	151,434.00
b. Lighterage:	
Lighterage (including tug boat charge)	229,066.00
Out of harbor operation	0
Demurrage	72,800.00
Dunnage	0
TOTAL:	301,866.00
c. Stowage:	
Unloading lighter	132,950.00
Shifting in hold of ship	0
Re-Sorting into hold of ship	0
Demurrage	8,417.00
Out of harbor operations	0
Charges for crane	218,802.00
Dunnage and lashing	34,000.00
Surveying	0

Checking Cargo	18,000.00
TOTAL:	412,169.00
d. Total cost of loading Cargo:	865,469.00

6. Port entry and ship services:

Item	Cost
a. Pilotage	11,407.00
b. Tug-hire	12,480.00
c. Wharf dues or buoy hire	750.00
d. Mooring and unmooring	1,190.00
e. Tonnage dues	0
f. Launch service	82,944.00
TOTAL	108,771.00

7. Insurance:

8. Miscellaneous:

9. Grand Total: 974,240.00

10. K. Yoshida
(Signature)

11. Chief of Fiscal Div SSPB
(Title)

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: SCAPIN 3876-540-86

2. Data on ship reported on:

   a. Name of receipient nation: UNITED KINGDOM

   b. Name of ship: M.V. RECONSHIRE

   c. Port of shipment in Japan: OSAKA

   d. Arrival Date: 6th Nov. 1949

   e. Departure Date: 9th Nov. 1949

3. Data on cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.49	11	4.120	7.053
0.5 - 0.9	11	7,320	7.582
1.0 - 1.9	6	8.260	4.056
2.0 - 2.9	4	9.230	5.730
3.0 - 3.9	14	47.510	30.688
4.0 - 4.9	4	16.700	26.722
5.0 - 9.9	16	102.860	122.680
10.0 -19.9	24	340.100	251.714
20.0 - 29.9	3	66.600	93.580
Total	93	602.700	549.805

4. Storage of Cargo: None

Metric Tons Cost (¥)

Incl #4

5. Cost of loading Cargo aboard ship

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting Cargo before loading into lighter or ship	0
Dunnage	0
Repair of packages	168,960.00
Loading lighter	0
Freight for shipment	16,950.00
Re-Sorting into lighters	0
Demurrage	155,480.00
Charge for cranes	6,884.51
Checking Cargo	
TOTAL:	348,274.51
b. Lighterage:	
Lighterage (including tug boat charge)	254,860.00
Demurrage	25,486.00
Out of harbor operation	0
Dunnage	0
TOTAL:	280,346.00
c. Stowage:	
Unloading lighters	154,890.00
Shifting in hold of ship	18,000.00
Re-Sorting into hold ship)	3,548.00
Demurrage	0
Out of harbor operations	456,250.00
Charges for Crane	28,960.00
Dunnage and lashing	0
Surveying	

Checking Cargo	6,196.06
TOTAL:	667,844.06
d. Total cost o f loading Cargo	1,296,464.57

6. Port entry and ship services: None

Item	Cost (¥)
a. Pilotage	15,502.50
b. Tug-hire	5,250.00
c. Wharf dues or buoy hire	1,000.00
d. Mooring and unmooring	1,201.00
e. Tonnage dues	
TOTAL:	22,953.50

7. Insurance	Value Insured	Rate	Period	Cost (¥)
8. Miscellaneous:				52,878.25
9. Grand Total:				1,372,296.32

10. K. Goshida
(Signature)

11. Chief of Fiscal Div OSPB
(Title)

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transporation Permit No. authorizing loading: 38761540-80

2. Data on ship reported on:

   a. Name of receipient nation: United Kingdom, Penang

   b. Name of ship: s.s. Benwyois

   c. Port of shipment in Japan: Osaka

   d. Arrival Date: 4th. Nov., 1949

   e. Departure Date: 12th. Nov., 1949

3. Data on cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	10	3.013	8.905
0.5 - 1	4	3.010	7,935
1 - 5	43	128.758	240.773
5 - 10	36	254.807	404.649
10 - 20	41	594.531	663.073
20 - 30	16	407.370	401.128
30 - 40	3	100.850	84.229
Total	153	1,492.339	1,810.692

4. Storage of cargo: None

Metric Tons

Cost (¥)

Incl # 5

1. Cost of loading cargo aboard ship:

Item	Cost (₹)
a. Operations at warehouse and/or pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting cargo before loading into lighter or ship.	0
Dunnage	0
Repair of packages	0
Loading, lighter	310,207.56
Freight for shipment	0
Re-sorting into lighters	36,042.08
Demurrage	30,450.00
Charge for cranes	218,247.00
Checking cargo	15,808.05
Coolies charge for from shoreinto lighter	4,581.50
TOTAL:	615,336.89
b. Lighterage:	
1 Lighterage (including tug boat charge)	888,208.83
Demurrage	225,974.96
Out of harbor operation	0
Dunnage	19,078.32
TOTAL:	1,133,257.07
c. Stowage:	
Unloading lighters	435,553.28
Shifting in hold of ship	12,397.31
Re-sorting into hold of ship	2,240.00
Demurrage	31,231.00
Out of harbor operations	0
Charges for crane	1,108,224.00
Dunnage and lashing	58,623.00
Surveying	3,000.00

Checking cargo	55,289.65
TOTAL:	1,708,158.44
d. Total cost of loading cargo:	3,456,752.40

6. Port entry and ship services:

Item	Cost (₩)
a. Pilotage	26,473.30
b. Tug-hire	20,160.00
c. Wharf-dues or buoy hire	5,750.00
d. Mooring and unmooring	2,165.00
e. Tonnage dues	76,800.00
f. Launch services	92,160.00
TOTAL:	223,508.30

7. Insurance

Value Insured	Rate	Period	Cost (₩)
1,200,000.00	6/1,000	From loading lighters to unloading	720.00

8. Miscellaneous: 506,714.30

9. Grand Total: 4,187,695.00

10. K. Yoshida
(Signature)

11. Chief of Fiscal Div OOPF
(Title)

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: SWNCC 60/540-78

2. Data on ship reported on:

   a. Name of receipient nation: China

   b. Name of ship: s/s "Wai-sin"

   c. Port of shipment in Japan: Osaka

   d. Arrival Date: on 9th Dec. 1949

   e. Departure Date: on 23rd Dec. 1949

3. Data on Cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	253	90.236	92.701
0.5 - 1	135	91.783	188.254
1 - 2	301	499.085	1,176.954
2 - 3	127	299.882	924.641
3 - 4	39	131.430	493.199
4 - 5	39	180.130	576.989
5 - 10	57	403.620	915.051
10 - 20	15	207.320	506.443
20 - 30	3	85.500	340.803
Total:	969	1,989.488	5,209.035

4. Storage of cargo None.

Metric Tons 0 Cost (¥) 0

Incl #6

5. Cost of loading cargo aboard ship:

Item	Cost (¥)
a. Operation at warehouse and/or pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting cargo before loading into lighter or ship	0
Dunnage	0
Repair of packages	0
Loading, lighter	974,240.52
Freight for shipment	61,746.96
Re-sorting into lighters	46,490.40
Demurrage	0
Charge for cranes	86,526.00
Checking cargo	52,090.35
TOTAL:	1,221,094.23
b. Lighterage:	
Lighterage (including tug boat charge)	1,736,189.43
Demurrage	49,500.00
Out of harbor operation	0
Dunnage	0
TOTAL:	1,785,689.43
c. Stowage:	
Unloading lighters	756,859.76
Shifting in hold of ship	271,702.46
Re-sorting into hold of ship	0
Demurrage	0
Out of harbor operations	0
Charges for crane	1,649,178.81

Dunnage and lashing	0
Surveying	45,381.31
Checking cargo	0
TOTAL:	2,724,622.34
d. Total cost of loading cargo.	5,731,406.00

6. Port entry and ship services:

Item	Cost (¥)
a. Pilotage	10,710.00
b. Tug-hire	2,000.00
c. Wharf dues or buoy hire	6,000.00
d. Mooring and unmooring	984.00
e. Tonnage dues	0
f. Libaty and Txi Boat	276,480.00
TOTAL :	296,174.00

7. Insurance: None

	Value Insured	Rate	Period	Cost (¥)
8. Miscellaneous:				186,420.00
9. Grand Total:				6,214,000.00

10. K. Yoshida
(Signature)

11. Chief of Visual Div OSPB
(Title)

DECLASSIFIED E.O. 12065 SECTION 3 402/NNDS

DECLASSIFIED E.O. 12065 SECTION 3 402, NARS

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABORRD SHIP

1. Transportation Permit No. authorizing loading: 387.6/540-92

2. Data on ship reported on:

   a. Name of receipient nation: CHINA

   b. Name of ship: S.S TAI AN

   c. Port of shipment in Japan: OSAKA

   d. Arrival Date: 9th Dec. 1949

   e. Departure Date: 24th Dec. 1949

3. Data on Cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.49	158	52.223	151.100
.5 - 0.9	178	121.895	290.208
1.0 - 1.9	153	216.170	476.657
2.0 - 2.9	82	198.608	415.392
3.0 - 3.9	102	349.331	573.441
4.0 - 4.9	64	296.932	414.061
5.0 - 9.9	92	640.173	1,238.377
10.0 - 19.9	40	541.954	759.470
20.0 - 29.9	4	109.835	149.410
30.0 - 39.9	1	31.000	46.216
Total	874	2,558.121	4,514.332

4. Storage of Cargo None.

Metric Tons	Cost (¥)

Incl #7

5. Cost of loading Cargo aboard ship.

Item	Cost (Y)
a. Operations at warehouse and/or pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting Cargo before loading into lighter or ship	0
Dunnage	0
Repair of packages	0
Loading lighter	752,450.00
Freight for shipment (Provided Cargo is warehoused More than 30 meters from loading point)	0
Re-Sorting into lighters	30,000.00
Demurrage	0
Charge for cranes	320,000.00
Checking Cargo	49,520.00
TOTAL:	1,151,970.00
b. Lighterage:	
Lighterage (including tug boat charge)	1,552,460.00
Demurrage	132,350.00
Out of harbor Operation	0
Dunnage	0
TOTAL:	1,684,810.00
c. Stowage:	
Unloading lighters	746,280.00
Shifting in hold of ship	30,000.00
Re-Sorting into hold of ship	0
Demurrage	10,000.00
Out of harbor operations	0

Charges for Crane	2,125,200.00
Dunnage and lashing	67,940.00
Surveying	44,820.00
Checking Cargo	
TOTAL:	3,024,240.00

d. Total cost of loading Cargo 5,861,020.00

6. Port entry and ship services:

Item	Cost(¥)
a. Pilotage	15,000.00
b. Tug-hire	10,000.00
c. Wharf dues or buoy hire	28,450.00
d. Mooring and unmooring	2[illegible],000.00
TOTAL:	55,450.00

7. Insurance

Value Insured	Rate	Period	Cost (¥)
			225,419.62

8. Miscellaneous:

9. Grand Total: 6,141,889.62

10. K. Goshida
(Signature)

11. Chief of Fiscal Div O.S.P.B.
(Title)

KONGIKE UNYU CO., LTD.

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 387.6/540-79

2. Date on ship reported on:

   a. Name of recipient nation: Philippines

   b. Name of ship: S/S "SUSANA"

   c. Port of shipment in Japan: OSAKA

   d. Arrival Date: Dec. 11th 1949

   e. Departure Date:

3. Data on Cargo Loaded/

(a) Package Size	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 -0.5	160	51,416	120.240
0.5-0.9	162	116,344	307.136
1 -1.9	202	294,147	726.338
2 -2.9	133	324,525	713.041
3 -3.9	78	271,250	553.510
4 -4.9	45	199,950	462.506
5 -9.9	102	692.447	1,232.383
10 -19.9	70	1,008,330	976.170
20 -29.9	3	74,680	123.479
30 -	3	126,047	148.792
Total:	958	3,159,086	5,363.595

4. Storage of Cargo: None

5. Cost of loading cargo aboard ship:

A. Operations at warehouse and for pier:
   Movement into warehouse

Incl #8

Removal from warehouse		0
Sorting within warehouse		0
Sorting cargo before loading into lighter or ship		0
Dunnage		0
Repair of packages		0
Loadin lighter	883,759.00	
Freight for shipment		0
Re-sorting into lighters		0
Demurrage	6,200.00	
Charge for cranes		0
Checking cargo		0
Total:	889,959.00	

B. Lightorage:

Lighterage (including tug boat charge)	1,381,170.00	
Demurrage	466,600.00	
Out of harbor operation		0
Dunnage		0
Total:	1,847,770.00	

C. Stowage:

Unloading lighters	867,485.00	
Shifting in hold of ship	42,350.00	
Demurrage		0
Out of harbor operations		0
Charges for crane	3,203,980.00	
Dunnage and lashing	116,300.00	
Surveying		0
Checking cargo	61,200.00	
Total:	4,291,315.00	

D. Total cost of loading cargo: 7,029,044.00

6. Port entry and ship services:

a. Pilotage	10,940.00
b. Tug-hire	12,480.00

c.	Wharf-dues or buoy hire	5,500.00
d.	Mooring and unmooring	1,190.00
e.	Tonnage dues	0
f.	Launch service	148,000.00
	Total:	178,115.00

7. Insurance:

Value Insured	Rate	Period	Cost (¥)
¥127,730,000.00	6/10000	From loading lighter to unloading lighters	76,640.00

8. Miscellaneous:

9. Grand Total: 7,283,800.00

10. K. Yoshida
(Signature)

11. Chief of Fiscal Div.C.S.P.B.
(Title)

DECLASSIFIED E.O. 11652 SECTION 3 (E)(2) AND (3)

MI-I C
general

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

Econ File

16 January 1950

SUBJECT: Storage of Crated Reparations Items

THRU: Kinki Liaison and Coordination Office

TO : Kinki Maritime Bureau

1. Thirteen (13) crated reparations items, totalling 234.306 weight tons and 265.477 measurement tons, which were not loaded aboard the United Kingdom vessel "Denbighshire" as scheduled, are on lighters in Osaka Harbor.

2. It is desired that the 13 crates be removed from the lighters and stored on shore for shipment at a later date.

FOR THE CHIEF:

0-125

DECLASSIFIED E.O. 11652 SECTION 3 (E), NARS DATE

MI-Ic
general

16 January 1950

MEMORANDUM FOR RECORD:

The following cargoes were loaded aboard the MV Denbighshire, sailed 0800, 14 January 1950:

4-63	46 packages	309.577 w/t	387.181 m/t
4-65	96 packages	863.350 w/t	803.635 m/t
Total	142 packages	1,172.927 w/t	1,190.816 m/t

DECLASSIFIED E.O. 12065 SECTION 3 (E), NARS NO.

MI-IC
General

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

10 January 1950

SUBJECT: Transmittal of Progress Reports

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: CPC/Rep

Negative reports regarding packaging and crating of uncompleted allocation notices at the Osaka Arsenal, 32-32, in the period 24 December 1949 through 6 January 1950, are transmitted herewith.

FOR THE CHIEF:

3 Incls:
Prog. Rpts (ea dup)
1. AN 1-68
2. AN 1-69
3. AN 3-60

STERLIN C. MOORE
Major Inf
Deputy Chief

0-137

DECLASSIFIED E.O. 11652 SECTION 3 (E)(1)(2)(3) NARS Date

OSAKA FINANCE OFFICE
(Osaka)

January 6, 1950

OFO No. 111

TO : Economic Division,
Kinki Civil Affairs Region

THROUGH: Kinki Liaison Office

SUBJECT: Progress Report

1. Reference is made to memorandum,

Allocation Notice SCAPIN 5825-A/36, dated 20 June 1949, SCAPIN 5825-A/40, dated 30 June 1949 and SCAPIN 5825-A/53, dated 21 November 1949.

2. In compliance with the above directives, we are submitting the attached progress reports on the reparations removals operation in the Osaka Arsenal, Plant Code No. 32-32.

3. The packaging operation allocated under Allocation Notice No. 1-69 in accordance with SCAP-IN 5825-A/53, dated 21 November 1949 was completed by the Report No. 11.

FOR THE CHIEF:

Incl: Progress Reports

M. Matsuda
Vice Chief,
Osaka Finance Office

KM/ss/kd

DECLASSIFIED E.O. 12958 SECTION 3.3, NARA DATE 7/29/2010

PROGRESS REPORT OF INTEGRATED FACILITIES

1. Report No: 14

2. Allocation No: 1-68

3. Period Ending: 6 Jan. 1950

4. Code symbol of Plants being reported on: 32 - 32

5. Dismantling, Disassembly, and Packing:

a. Allocation Notice completion date: _____

b. Present estimated completion date: 31 Jan. 1950

c. Work completed during report period:

(1) Dismantling and disassembly: 5 %

(2) Packing: 0 %

d. Work completed to date:

(1) Dismantling and disassembly: 83 %

(2) Packing: 85.3 %

	Number	Gross Weight (metric tons)	Gross Volume (meas. tons)
e. Packages completed during report period:	0	0	0
f. Packages completed to date:	987	2,433.807	6,560.997

6. Remarks:
Cranes are being dismantled.

E. Urabami
7. Signature

Chief Custodian
8. Title

9. Reviewed by: _____

10. Signature

_____

11. Title

DECLASSIFIED E.O. 12065 SECTION 3-402/NNDS No: [illegible]

PROGRESS REPORT OF INTEGRATED FACILITIES

1. Report No: 12
2. Allocation No: 1-69
3. Period Ending: 6 Jan 50
4. Code symbol of plants being reported on: 32 - 32
5. Dismantling, disassembly, and packing:
   a. Allocation notice completion date:
   b. Present estimated completion date: 31 JAN 1950
   c. Work completed during report period:
      (1) Dismantling and disassembly: 0 %
      (2) Packing: 0 %
   d. Work completed to date:
      (1) Dismantling and disassembly: 95.5 %
      (2) Packing: 97 %

	Number	Gross Weight (metric tons)	Gross Volume (meas. tons)
e. Packages completed during report period:	0	0	0
f. Packages completed to date:	837	2,242.746	3,332.250

6. Remarks:

Substation will be packaged after completion of the dismantling and packaging of the cranes, allocated under the Allocation Nos. 1-68 and 3-606

E. Urakami
7. Signature
Chief Custodian

8. Title

9. Reviewed by:

10. Signature

11. Title

DECLASSIFIED E.O. 11652 SECTION 3 (E), NARS DATE

PROGRESS REPORT OF INTEGRATED FACILITIES

1. Report No: 14
2. Allocation No.: 3-60
3. Period Ending: 6 Jan. 1950
4. Code symbol of Plants being reported on: 32 - 32
5. Dismantling, Disassembly, and Packing:
   a. Allocation Notice completion date: 15 JAN 1950
   b. Present estimated completion date: [redacted]
   c. Work completed during report period:
      (1) Dismantling and disassembly: 4 %
      (2) Packing: 0 %
   d. Work completed to date:
      (1) Dismantling and disassembly: 94 %
      (2) Packing: 94 %

	Number	Gross Weight (metric tons)	Gross Volume (meas. tons)
e. Packages completed during report period:	0	0	0
f. Packages completed to date:	812	2,916,963.7	5,107.931

6. Remarks:
   Cranes are being dismantled

E, Urakami
7. Signature Chief Custodian

8. Title

9. Reviewed by:

10. Signature

11. Title

DECLASSIFIED E.O. 12065 SECTION 3 (b), NARS Date

4 Jan 1950

MEMO FOR RECORD:

MS IC
General

Loaded aboard the SS Hai-sui are the following crates:

AN	PKG	Met/t	Meas/t
1-54	124	235.591	514.558
1-68	534	1,340.294	4,055.481
1-69	323	496.443	797.574
Total	981	2,072.328	5,367.613

Loaded aboard the SS Tai-an are the following crates:

AN	PKG	Met/t	Meas/t
1-68	448	1,041.363	2,319.920
1-69	478	1,608.583	2,364.268
Total	926	2,649.946	4,781.188

Loaded aboard the SS Susana are the following crates:

AN	PKG	Met/t	Meas/t
3-53	14	70.69	121.358
3-56	19	55.37	158.134
3-60	763	2,761.4637	4,798.138
3-61	208	505.914	675.437
Total	1,004	3,393.4377	5,753.067

4 Jan 1950

DECLASSIFIED E.O. 12065 SECTION 3 (E), NARS NOV

MJ-I C
General

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/mm

31 December 1949

SUBJECT: Transmittal of Corrected Reports of Cost of Reparations Removals

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: CPC/Rep

1. Transmitted herewith are the following corrected reports of cost of reparations removals.

a. Report of Cost of Dismantling and Packaging.

(1) Report No. 6 at plant 32-30, 1 April 1949 thru 30 June 1949. (Incl. No. 1)

(2) Report No. 6 at plant 13-53, 1 April 1949 thru 30 June 1949. (Incl. No. 2)

(3) Report No. 7 at plant 32-32, 1 July 1949 thru 30 September 1949. (Incl. No. 3)

(4) Report No. 7 at plant 32-31, 1 July 1949 thru 30 September 1949. (Incl. No. 4)

(5) Report No. 7 at plant 13-52, 1 July 1949 thru 30 September 1949. (Incl. No. 5)

(6) Report No. 7 at plant 13-53, 1 July 1949 thru 30 September 1949. (Incl. No. 6)

b. Report of Cost of Land Transportation.

(1) Report No. 7 at plant 13-53, 1 July 1949 thru 30 September 1949. (Incl. No. 7)

(2) Final Report, plant 13-53. (Incl. No. 8)

(3) Report No. 7 at plant 32-30, 1 July 1949 thru 30 September 1949. (Incl. No. 9)

-127

DECLASSIFIED E.O. 12065 SECTION 3 (E), NARS DATE

Hq Kinki Civil Affairs Region, subject, "Transmittal of Corrected Reports of Cost of Reparations Removals, dtd 11 Dec 49.

c. Report of Cost of Loading Reparations Equipment Aboard Ship.

(1) Loaded on the S. S. Surat for the United Kingdom. (Incl. No. 10)

(2) Loaded on the S. S. Tien Hsing for China. (Incl. No. 11)

(3) Loaded on the S. S. Valerius for the Netherlands. (Incl. No. 12)

(4) Loaded on the LST 843 for the Phillipines. (Incl. No. 13)

2. The inclosed corrected reports are resubmitted by the Osaka Finance Office in compliance with instructions from your headquarters to the Central SPB.

FOR THE CHIEF:

13 Incls:
As above (ea quad)

STERLIN C. MOORE
Major, Infantry
Deputy Chief

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No: 6 2. Code Number of plant Being Reported on; 32-30 3. Allocation Notice Numbers Covered: 1-54, 2-45, 3-35, 4-49

4. Report period: April 1 1949 (Beginning) June 30 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	539	679.995	846.610	Unk	2,620,950

6. Materials Consumed during report period:

(a) Item	(b) Unit	(c) Unit price	(d) Used in Dis-mtlg & pkg	(e) Used in Repair of Bldg and/or Constr.	(f) Other Uses	(g) Total Used	(h) Cost of Materials
(1) Wood Products:							
Lumber	m/m'	1,655.80	744.1	36.0	0	780.1	1,291,689.58
Excelsior	kg	13.52	125.5	0	0	125.5	1,696.76
Total	x	x	x	x	x	x	1,293,386.34
(2) Hardware:							
Nails, common	kg	36.30	1,981.2	8.8	0	1,990.0	72,237.00
Nails, roofing	"	113.70	10.4	0	0	10.4	1,182.48
Screws	"	46.32	95.0	0	0	95.0	4,400.40
Bolts, nuts,	"	83.73	412.1	0	0	412.1	34,505.13
Washers	"	29.28	510.0	0	0	510.0	14,932.80
Strapping metal	"	40.23	118.0	0	0	118.0	4,747.14
Wire, bailing	"	58.20	1,162.0	0	0	1,162.0	67,628.40
Corner, strap	"	40.23	807.0	0	0	807.0	32,465.61
Steel bar	"	11.64	1,425.0	0	0	1,425.0	16,587.00
Total	x	x	x	x	x	x	248,685.96

Incl # 1

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(3) Preservatives:							
Felt, roofing	sq.mtr	31.98	704.0	0	0	704.0	22,513.92
Felt, asphalt	"	31.26	711.0	0	0	711.0	22,225.86
Paper, water proof	"	5.20	877.2	0	0	877.2	4,561.44
Paper, greaseproof	"	5.62	420.0	0	0	420.0	2,360.40
Grease	kg	13.25	123.0	0	0	123.0	1,629.75
Oil	liter	24.20	72.0	0	0	72.0	1,742.40
Solvent	"	11.90	140.0	0	0	140.0	1,666.00
Asphalt	kg	11.85	116.0	0	0	116.0	1,374.60
Paint, (preservative)	"	106.20	223.0	0	0	223.0	23,682.60
Total	x	x	x	x	x	x	81,756.97
(4) Miscellaneous:							
Waste (rags)	kg	27.80	56.3	0	0	56.3	1,565.14
Felt	sq.mtr	132.00	4.2	0	0	4.2	554.40
Cokes	kg	5.20	1,230.0	0	0	1,230.0	6,396.00
Oxygen	liter	0	0	0	0	0	0
Bulue prints	ea	0	0	0	0	0	0
Sand paper	sq.mtr	14.83	70.0	0	0	70.0	1,038.10
Gasoline (B)	liter		120.0	0	0	120.0	
Sand cloth	sq.mtr	17.83	2,008.0	0	0	2,008.0	35.802.64
Paper, packing list	ea	0.60	8,155.7	0	0	8,155.7	4,893.42
Paint	kg	94.64	387.4	0	0	387.4	36,663.54
Envelope, packing list	ea	6.00	588.0	0	0	588.0	3,528.00
String	kg	121.97	4.1	0	0	4.1	500.07
Total	x	x	x	x	x	x	90,941.31
(5) Total Materials Cost:		x	x	x	x	x	1,714,770.58

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

(a) Type	(b) Rates perman perday	(c) For Dmtlg & pkg	(d) Administrative Over-head	(e) Used in Repair of Bldg and/or Constr	(f) Other	(g) Total Man Days	(h) Cost of Labor
(1) Common Labor:							
Workman (A)	260	689.4	0	74	0	763.4	198,484.00
(B)	190	678.4	0	0	0	678.4	128,896.00
(2) Skilled Labor:							
Carpenter	410	789.8	0	86	0	875.8	359,078.00
Mechanic	410	180.0	0	0	0	180.0	73,800.00
Electrician	410	54.8	0	7	0	61.8	25,338.00
Crane operator	400	82.0	0	0	0	82.0	32,800.00
Carrier	250	226.0	0	23	0	249.0	62,250.00
Painter	405	333.7	0	0	0	333.7	135,148.50
Draftman	410	109.4	0	6	0	115.4	47,314.00
Scaffolding man	345	1,394.6	0	0	0	1,394.6	481,137.00
Plumber	410	277.0	0	0	0	277.0	113,570.00
Welding-man	365	30.2	0	0	0	30.2	11,023.00
Forge worker	410	205.0	0	0	0	205.0	84,050.00
Planer-man	250	89.0	0	0	0	89.0	22,250.00
(3) Supervisors: Field Supervisors	350	33.0	0	3	0	36.0	12,600.00
(4) Clerks, checkers Clerks	210	56.0	0	0	0	56.0	11,760.00
(5) Total Cost of Labor	x	x	x	x	x	x	1,799,498.50

8. Tools and equipment used during report period: 674,357.00

a. Charge:

9. Contractor's profit (5%) 143,601.90

10. Other expenditures 208,622.50

11. Grand total 4,540,850.48

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average Contract price	(d) Total Contract Price
(1) Dismantling and packaging	Ton of equipment removed	2,726.41	1,852,949.35
(2) Transportation of packaging material	Ton of material transported	1,726.15	625,625.20
(3) Preparation of packing lists	1,000 lists prepared	11,000.00	12,000.00
(4) Construction and repair of building	Tsubo of construction and/or repair	850.21	410,725.45
(5) Re-sawing Lumber	koku	0	0

13. K. Yoshida
(Signature)

14. Chief of Fiscal Div. O.S.P.B.
(Title)

Appendix - A

Breakdown of Item (5)

	Number of packages	Number of Machines	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
Total	539	517	679.995	846.610	Unk	2,620.950
Allocated and transferred to Transportation Ministry	0					
Trial packaged						
Rejected						
Awaiting transfer	539	517	679.995	846.610	Unk	2,620.950

DECLASSIFIED

Breakdown of Item (8)

(1) **Non-Expendable Tools and Equipments:**

Specification		Unit	Unit Price	No. of Unit	Rate of Depreciaction	Total Depreciated prices
(a) Round Saw	30"	ea	22,000.00	16	30 %	105,600.00
(b) Wood working-machine	None	ea	11,100.00	7	15 %	11,655.00
(c) Chain-block	1 ton	ea	4,000.00	11	15 %	6,600.00
(d) Rope	3/4"	spool	26,000.00	22	12 %	68,640.00
(e) Truck	4 ton	ea	6,400.00	30		192,000.00
(f) Lathe	None	ea	51,000.00	15	10 %	76,500.00
(g) Motor	75 HP	ea	31,000.00	13	18 %	72,540.00
(h) Transformer	10 HP	ea	13,000.00	7	8 %	7,280.00
(i) Steel-wire	½"	spool	21,720.00	18	20 %	78,192.00
(j) Weighing-beam	3 tons	ea	36,000.00	6	10 %	21,600.00
(k) Weighing-beam	10 tons	ea	150,000.00	3	7.5%	33,750.00
Total		x	x	x	x	674,357.00

Remarks: Truck is the hire of the truck including the charge for the fuel which is furnished by the contractor.

(2) **Expendable Tools:** None

(3) **Repair of Implements:** None

DECLASSIFIED E.O. 12065 SECTION 3-402, NND No.

Breakdown of Item (10)

A. **Expenses for Workmen's Welfare.** None

B. **Expenses for Loss and Damage Insurance.** None

C. **Interes.** None

D. **Field Expenses.**

	No. of Men	Rate per man per day	Days total	Total
a. Various allowances				
1. Allowance for Sunday and holiday work	28	110.00	7	21,560.00
2. Allowance for overtime workers.	48	80.00	15	57,600.00
Total:	x	x	x	79,160.00
b. Traffic charge	240.00 yen per day x 32 days			7,680.00
c. Lodging charge	450.00 yen per day x 32 days			14,400.00
d. Communication charge	24.00 yen per day x 32 days			768.00
e. Power & Water Supply	2,200.00 per month x 3 months			6,600.00

f. Furnitures	Unit Price	No. of Unit	Rate of Depreciation	Total
1. Desk	3,500.00	6	2 %	420.00
2. Chair	2,000.00	11	3 %	660.00
3. Typewriter	100,000.00	3	0.1 %	300.00
4. Drawing board	3,000.00	12	0.4 %	144.00
5. Drawing tools	5,000.00	3	0.6 %	90.00
Total:	x	x	x	1,614.00

g. Stationery & Consumable Goods	Unit Price	No. of Unit	Total
1. Paper	6.00	2,594	15,564.00
2. Pencil	2.50	120	300.00
3. Ink	25.00	3	75.00
4. Eraser	8.00	4	32.00
5. Tracing Paper	11.93	150	1,789.50
Total:	x	x	17,760.50

h. Guard Charges		
1. Security Guard	280.00 yen per man x 9 men x 32 days	80,640.00
E. Total of Other Expenditures		208,622.50

Appendix-x

List of Materials used in Repair of Building and/or Construction

6, (e)

Name of Materials	Unit	Office	Total
Lumber	koku	36.0	36.0
Nails, common	kg	8.8	8.8

Remarks: 889.2 m^2 Reconditioning

Appendix - x

List of Labor used in Repair of Buildings and/or Construction

7, (e)

Type	Office	Total
(1) Common Labor (a)	74	74
(2) Skilled Labor		
a. Carpenter	86	86
b. Electrician	7	7
c. Carrier	23	23
d. Draftmen	6	6
(3) Supervisors	3	3
(4) Clerks, Checkers, etc.	x	x
(5) Total	199	199

Remarks: 889.2 m^2 Reconditioning

Table of Contracts

Kori Arsenal Allocation Number 1-54, 4-49, 2-45, 3-35.

Report Period April 1 1949 (Beginning) June 30 1949 (Ending)

1. Contractor	Name of Contract	Amount of Contract	Date of Conclusion	Time Limit	Location
1. Tokyo Ashino-gumi	Dismantling and packaging	¥1,550,000.00	Apr 10	Mar 18-Mar 31	Osaka city Osaka pref.
2. Okuda Kazu	"	¥895,000.00	Apr 6	Mar 18-Mar 31	" "
3. Nissho Co.	"	¥456,300.00	May 7	Mar 25-May 7	"
Total:		¥2,901,300.00			

2. Remarks:

Expenses which should be paid to the contractor during the report period.

2,321,040.00 yen

K. Yoshida
(Signature)

Chief of Fiscal Div O.S.P.B.
(Title)

REPORT OF GOVERNMENT SUPPLIED MATERIALS

Osaka Military Arsenal, Kori Factory Code No. 32-30

(a) Item	(b) Unit	(c) Unit Price	(d) Furnished to the contractor	(e) Actual Used	(f) Returned to the Govt. Warehouse	(g) Cost of Used Materials
1. Wood products:						
Lumber	koku	1,655.80	864.5	780.1	84.4	1,291,689.58
Excelsior	kg	13.52	137.0	125.5	11.5	1,696.76
Total	x	x	x	x	x	1,293,386.34
2. Hardware:						
Nails, common	kg	36.30	2,215.7	1,990.0	225.7	72,237.00
Nails, roofing	"	113.70	13.0	10.4	2.6	1,182.48
Screws	"	46.32	95.0	95.0	0	4,400.40
Bolts, nuts	"	83.73	438.0	412.1	25.9	34,505.13
Washers	"	29.28	510.0	510.0	0	14,932.80
Strapping, metal	"	40.23	118.0	118.0	0	4,747.14
Wire, bailing	"	58.20	1,164.5	1,162.0	2.5	67,628.40
Corner, strap	"	40.23	807.0	807.0	0	32,465.61
Steel, bar	"	11.64	1,448.0	1,425.0	23.0	16,587.00
Total	x	x	x	x	x	248,685.96
3. Preservatives:						
Felt roofing	sq.mtr	31.98	704.0	704.0	0	22,513.92
Felt asphalt	"	31.26	755.1	711.0	44.1	22,225.86
Paper water-proof	"	5.20	972.0	877.2	94.8	4,561.44
Paper grease-proof	"	5.62	672.0	420.0	252.0	2,360.40
Total	x	x	x	x	x	51,661.62

(a)	(b)	(c)	(d)	(e)	(f)	(g)
4. Miscellaneous:						
Felt	sq.mtr	132.00	4.2	4.2	0	554.40
Paper, packing list	ea	0.60	8,675.0	8,155.7	519.3	4,893.42
Ervelope, packing list	ea	6.00	627.0	588.0	39.0	3,528.00
Sand paper	sq.mtr	14.83	70.0	70.0	0	1,038.10
Sand cloth	"	17.83	2,008.0	2,008.0	0	35,802.64
Total	x	x	x	x	x	45,816.56
5. Total Cost of Government Supplied Materials:						1,639,550.48

R. G. Ueda
(Signature)

Chief of Fiscal Div OSPB
(Title)

DECLASSIFIED E.O. 12065 SECTION 3 NND

DECLASSIFIED E.O. 12065 SECTION 3 ...

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 7 2. Code Number of Plant Being Reported on: 32-32 3. Allocation Notice Numbers Covered: 1-68,1-69,2-60,2-61, 3-60,3-61,4-63,4-65.

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	2,437	6,285.20	7,667.33	Unk.	14,799.5

6. Materials Consumed during report period:

(a) Item	(b) Unit	(c) Unit price	(d) Used in Dis-mtlg & pkg	(e) Used in Repair of Bldg and/or Constr	(f) Other Used	(g) Total Used	(h) Cost of Materials
(1) Wood Products:							
Lumber	koku	1,558.00	19,966.7	0	0	19,966.7	31,108,118.60
Excelsior	kg	12.93	2,132.5	0	0	2,132.5	27,573.22
Total		x	x	x	x	x	31,135,691.82
(2) Hardware:							
Nails, common	kg	28.25	47,284.6	0	0	47,284.6	1,335,789.95
Nails, roofing	"	98.90	230.8	0	0	230.8	22,826.12
Screws	"	105.00	1,538.1	0	0	1,538.1	161,500.50
Bolts, nuts washers	"	94.70	39,596.8	0	0	39,596.8	3,749,816.96
Strapping metal, flat	"	49.00	5,525.0	0	0	5,525.0	270,725.00
Wire, bailing	"	22.13	1,416.2	0	0	1,416.2	31,340.50

Incl #3

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Corner, strap	kg	16.98	7,926.4	0	0	7,926.4	134,590.27
Steel bar	"	10.80	36,754.4	0	0	36,754.4	396,947.52
Total		x	x	x	x	x	6,103,536.82
(3) Preservatives:							
Felt, roofing	sq.mtr	31.70	55,012.8	0	0	55,012.8	1,743,905.76
Felt, asphalt	"	58,80	23,291.3	0	0	23,291.3	1,369,528.44
Paper, waterproof	"	15.05	28,654.0	0	0	28,654.0	431,242.70
Paper, greaseproof	"	9.46	15,949.7	0	0	15,949.7	150,884.16
Grease	kg	108.00	3,656.3	0	0	3,656.3	394,880.40
Oil	liter	24.20	2,193.5	0	0	2,193.5	53,082.70
Asphalt	kg	14.35	3,102.8	0	0	3,102.8	44,525.18
Paint, preservative	"	106.20	4,725.3	0	0	4,725.3	501,826.86
Total		x	x	x	x	x	4,689,876.20
(4) Miscellaneous:							
Waste (rags)	kg	28.00	4,409.0	0	0	4,409.0	123,452.00
Felt	sq.mtr	98.00	398.5	0	0	398.5	39,053.00
Carbide	kg	26.92	167.1	0	0	167.1	4,498.33
Oxygen	liter	0.039	126,191.0	0	0	126,191.0	4,921.44
Blueprints	ea	1,212.00	147.9	0	0	147.9	179,254.80
Gasoling (B)	liter	———	1,471.0	0	0	1,471.0	———
Mobil (B)	"	———	7,805.2	0	0	7,805.2	———
Paper, packing list	ea	0.49	84,810.1	0	0	84,810.1	41,556.94
Envelope, packing list	ea	4.00	11,855.4	0	0	11,855.4	47,421.60
Paint, marking	kg	110.00	780.0	0	0	780.0	85,800.00
Total		x	x	x	x	x	525,958.11
(5) Total Materials Cost:		x	x	x	x	x	42,455,062.95

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

(a) Type	(b) Rates per-Man per day	(c) For Dmtlg & pkg	(d) Administ-rative Over-head	(e) Used in Repair of Bldg and/or Constr	(f) Other	(g) Total Man Days	(h) Cost of Labor
(1) Common Labor: Workman (A)	260.00	21,910	0	0	0	21,910	5,696,600.00
(2) Skilled Labor:							
Carpenter	410.00	27,820	0	0	0	27,820	11,406,200.00
Mechanic	410.00	16,080	0	0	0	16,080	6,592,800.00
Electrician	410.00	1,278	0	0	0	1,278	523,980.00
Carrier	345.00	15,190	0	0	0	15,190	5,240,550.00
Painter	405.00	5,470	0	0	0	5,470	2,215,350.00
Draftman	300.00	925	0	0	0	925	277,500.00
(3) Total Cost of Labor:	x	x	x	x	x	x	31,952,980.00

8. Tools and equipment used during report period:
   a. Charge — 177,010.00
9. Contractor's profit — (5%)1,798,098.25
10. Other expenditures — 571,250.00
11. Grand total — 76,954,401.20

12. Average initial contract price:

(a) Operation	(b) Unit	(c) Average Contract Price	(d) Total Contract Price
(1) Dismantling and packaging	Ton of equipment removed	3,207,53	34,865,901.52
(2) Transportation of packaging material	Ton of material transported	280.00	537,600.00
(3) Preparation of packing lists	1,000 list prepared	5,000.00	535,500.00
(4) Construction and repair of buildings	Tsubo of Construction and/or repair	0	0
(5) Re-Sawing Lumber	Koku	0	0

13 K. Yoshida
(Signature)

14 Chief of Fiscal Div. O.S.P.B.
(Title)

Breakdown of Item (8)

(1) Non-Expendable Tools and Equipments.

Specification		Unit	Unit price	No. of Unit	Rate of Depreciation	Total Depreciated price
a. Saw	40"	ea	10,000.00	19	2 %	3,800.00
d. Electric drill	3/4"	ea	9,850.00	30	2 %	5,910.00
e. Wood-working tool		ea	5,000.00	20	2 %	2,000.00
f. Chain block	5 ton	ea	25,000.00	15	1 %	3,750.00
h. Rope	12 m/m	spool	7,950.00	30	30 %	71,550.00
k. Truck	4 ton	ea	2,250.00	40		90,000.00
Total		x	x	x	x	177,010.00

Remarks: "Truck" is the hire of the truck including the charge for the fuel which is furnished by the contractor.

(2) Expendable Tools: None.

Breakdown of Item (10)

		Unit	Unit price	No. of Unit	Total Price
A.	**Expenses for Workmen's Welfare**				
	a. Food for overtime workers	Man	20.00	1,000	20,000.00
	b. Cigarettes for overtime workers	Man	20.00	1,000	20,000.00
	d. Medicals for workers	Man	200.00	300	60,000.00
	Total:	x	x	x	100,000.00
B.	**Expenses for Loss and Damage Insurance:**	None			
C.	**Interest**	**Borrowed liquid fund**	**Interest rate**		**Total**
		30,000,000.00	2.5 sen perday per 100 yen		7,500.00

		No. of Man	Rate per man per day	Days Total	Total
D.	**Field Expenses**				
	a. Various allowances.				
	1. Allowance for Sunday and holiday work	100	90.00	4	36,000.00
	2. Allowance for Overtime Workers	50	80.00	20	80,000.00
	3. Allowance for danger	20	80.00	20	32,000.00
	Total	x	x	x	148,000.00
	b. Trafic charge	1,000.00 yen per day x 30 days			30,000.00
	c. Communication charge	500.00 yen per day x 30 days			15,000.00

d. Conference charge	100.00 yen x 20 men x 15 times			30,000.00
e. Power & water supply	38,000.00 yen per menth x 1 month			38,000.00
f. Fuel charge	3,800.00 yen per month x 1 month			3,800.00
g. Furnitures	Unit price	No. of unit	Rate of Depreciation	Total
1. Desk	3,000.00	100	0.5 %	1,500.00
2. Chair	2,000.00	100	0.4 %	800.00
3. Drawing tools	5,000.00	25	6 %	7,500.00
Total:	x	x	x	9,800.00
h. Stationery & consumable goods		Unit price	No. of Unit	Total
1. Pencils		2.50	400	1,000.00
2. Paper		6.00	10,000	60,000.00
3. Ink		25,00	50	1,250.00
4. Eraser		9.00	100	900.00
Total		x	x	63,150.00
i. Guard charges				
Security guard	280 yen per man x 15 men x 30 days			126,000.00
j. Total	x	x	x	463,750.00
Total of other expenditures:				571,250.00

Appendix - A

Breakdown of Item (5)

	No. of Packages	No. of Machines	Metric Tons (Net)	Metric Tons (Gross)	Measurement Tons (Net)	Measurement Tons (Gross)
Total	2,437	1,511	6,285.2	7,667.33	Unk	14,799.5
Allocated and transferred to the Transportation Ministry	0	0	0	0		0
Trial packaged	0	0	0	0		0
Rejected	0	0	0	0		0
Awaiting transfer	2,437	1,511	6,285.2	7,667.33	Unk	14,799.5

(1) Table of Contracts

OSAKA Arsenal

Period No. 7 Code No. 32-32 Allocation Notice Number 1-68, 1-69, 2-60, 2-61 3-60, 3-61, 4-63, 4-65

Report Period 1 July, 1949 (Beginning) , 30 Sept., 1949

1. Contractor	Name of Contract	Amount of Contract	Date of Conlusion	Time limit	Location
Goto Gumi Co., Ltd.	Dismantling and packaging	¥1,963,890.00	Aug 12	15 Aug 49 20 Sep 49	Osaka City
Ino Sangyo	" "	2,730,000.00	Aug 12	15 Aug 49 20 Sep 49	"
Giyu Kaiun	" "	3,437,500.00	Aug 12	15 Aug 49 20 Sep 49	"
Kurimoto	" "	3,490,000.00	Aug 15	17 Aug 49 20 Sep 49	"
Konoike	" "	1,188,000.00	Aug 15	17 Aug 49 20 Sep 49	"
Takeuchi	" "	609,000.00	Aug 15	17 Aug 49 20 Sep 49	"
Masunari	" "	3,500,000.00	Aug 8	12 Aug 49 20 Sep 49	"
Ataka	" "	4,615,000.00	Aug 8	12 Aug 49 20 Sep 49	"
Asanuma	" "	3,850,000.00	Aug 8	12 Aug 49 20 Sep 49	"

Sakae Co., Ltd.	Dismantling and packaging	¥1,430,000.00	Aug 15	17 Aug 49 18 Sep 49	Osaka City
Nagayoshi "	"	3,648,000.00	Aug 29	1 Sep 49 10 Oct 49	"
Kumagai "	"	7,580,000.00	Aug 29	1 Sep 49 15 Oct 49	"
Mayo "	"	1,580,000.00	Aug 29	1 Sep 49 10 Oct 49	"
Giyu Kaiun "	"	3,028,000.00	Sep 3	5 Sep 49 15 Oct 49	"
Todagumi "	"	1,935,000.00	Sep 3	3 Sep 49 15 Oct 49	"
Masunari gumi	"	4,248,000.00	Sep 3	3 Sep 49 15 Sep 49	"
" "	"	5,900,000.00	Sep 8	25 Sep 49 28 Nov 49	"
Fuji Kensetsu "	"	5,900,000.00	Sep 7	3 Sep 49 25 Oct 49	"
Okumura gumi "	"	2,640,500.00	Aug 31	3 Sep 49 25 Oct 49	"

Total: ¥63,272,890.00

2. Remarks Expences which should be paid to the Contractor during the report period ¥35,939,001.52

K. Yoshida
(Signature)

Chief of Fiscal Div O.S.P.B.
(Title)

(2) REPORT OF GOVERNMENT SUPPLIED MATERIALS

Period No. 7 OSAKA Military Arsenal Code No. 32-32

Item	Unit	Unit price	Furnished to the Contractor	Actual Used	Returned to The Government warehouse	Cost of Used. Material
1. Wood products:						
Lumber	koku	1,558.00	19,966.7	19,966.7	0	31,108,118.60
Excelsior	kg	12.93	2,132.5	2,132.5	0	27,573.22
Total	x	x	x	x	x	31,135,691.82
2. Hardware:						
Nails, common	kg	28.25	47,284.6	47,284.6	0	1,335,789.95
Nails, roofing	"	98.90	230.8	230.8	0	22,826.12
Screws	"	105.00	1,538.1	1,538.1	0	161,500.50
Bolts, nuts, washers	"	94.70	39,596.8	39,596.8	0	3,749,816.96
Strapping metal, flat	"	49.00	5,525.0	5,525.0	0	270,725.00
Wire, bailing	"	22.13	1,416.2	1,416.2	0	31,340.50
Corner strap	"	16.98	7,926.4	7,926.4	0	134,590.27
Steel bar	"	10.80	36,754.4	36,754.4	0	396,947.52
Total		x	x	x	x	6,103,536.82
3. Preservatives:						
Felt, roofing	sq.mtr	31.70	55,012.8	55,012.8	0	1,743,905.76
Felt, asphalt	"	58.80	23,291.3	23,291.3	0	1,369,528.44
Paper waterproof	"	15.05	28,654.0	28,654.0	0	431,242.70

Paper, greaseproof	sq.mtr	9.46	15,949.7	15,949.7	0	150,884.16
Total		x	x	x	x	3,695,561.06
4. Miscellaneous:						
Felt	sq.mtr	98.00	398.5	398.5	0	39,053.00
Paper, packing list	ea	0.49	84,810.1	84,810.1	0	41,556.94
Total	x	x	x	x	x	80,609.94
5. Total Cost of Government Supplied Materials:						41,015,399.64

K. Yoshida
(Signature)

Chief of Fiscal Div O.S.P.B.
(Title)

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 7 2. Code Number of plant Being Reported on: 32-31 3. Allocation Notice Numbers Covered: 3-56

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

5. Date 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	19	37,790	55,370	Unk.	158

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 constr	(f) Other Used	(g) Total Used	(h) Cost of Materials
(1) Wood Products:							
Lumber	Koku	1,531.00	136.4	0	0	136.4	208,828.40
Excelsior	kg	12.93	24.0	0	0	24.0	310.32
Total		x	x	x	x	x	209,138.72
(2) Hardware:							
Nails, common	kg	36.00	270.0	0	0	270.0	9,720.00
Nails, roofing	kg	98.80	3.3	0	0	3.3	326.04
Screws	kg	105.00	16.0	0	0	16.0	1,680.00
Bolts, Nuts washers	kg	28.60	316.0	0	0	316.0	9,037.60
Strapping, metal flat	kg	49.00	20.0	0	0	20.0	980.00

Incl #4

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Wire, bailing	kg	22.13	9.0	0	0	9.0	199.17
Corner, Strap	kg	16.98	25.0	0	0	25.0	424.50
Steel bar	kg	10.49	1,275.0	0	0	1,275.0	13,374.75
Steel plate	kg	37.99	3.9	0	0	3.9	148.16
Drum can	ea	1,320.00	2	0	0	2	2,640.00
Total		x	x	x	x	x	38,530.22
(3) Preservatives:							
Felt, roofing	sq.mtr	52.81	231.0	0	0	231.0	12,199.11
Paper, waterproof	"	9.74	174.4	0	0	174.4	1,698.65
Paper, greaseproof	"	10.18	54.4	0	0	54.4	553.79
Grease	kg	131.20	25.0	0	0	25.0	3,280.00
Oil	liter	12.10	150.0	0	0	150.0	1,815.00
Asphalt	kg	8.46	40.0	0	0	40.0	338.40
Paint, preservative	kg	99.82	16.0	0	0	16.0	1,597.12
Total		x	x	x	x	x	21,482.07
(4) Miscellaneous:							
Waste (rags)	kg	27.70	25.0	0	0	25.0	692.50
Felt	sq.mtr	118.79	3.3	0	0	3.3	392.00
Carbide	kg	23.84	22.5	0	0	22.5	536.40
Oxygen	liter	0.04	14,000.0	0	0	14,000.0	560.00
Sand cloth	sq.mtr	220.81	5.1	0	0	5.1	1,126.13
Gasoline (B)	liter	———	8.0	0	0	8.0	———
Mobil (B)	"	———	18.0	0	0	18.0	———
Paper, packing list	ea	0.49	550.0	0	0	550.0	269.50
Envelope, packing list	ea	4.00	68.0	0	0	68.0	272.00
Paint, marking	kg	79.03	36.0	0	0	36.0	2,845.08

DECLASSIFIED

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
Paper string	kg	132.00	1.2	0	0	1.2	158.40
Paper, tracing	sq.mtr	28.36	33.6	0	0	33.6	952.89
Cokes	kg	5.20	500.0	0	0	500.0	2,600.00
Total		x	x	x	x	x	10,404.90
(5) Total Materials cost:		x	x	x	x	x	279,555.91

Remarks: Gasoline (B) and Mobile (B) in furnished by the contractor and included in the unit price (₩2,250) of truck hire.

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

(a) Type	(b) Rates perman Perday	(c) For Dmtkg & Pkg	(d) Administrative Overhead	(e) Used in Repair of Bldg and/or Constr.	(f) Other	(g) Total Man days	(h) Cost of Labor
(1) Common Labor:							
Workman (A)	260	101	0	0	0	101	26,260.00
" (B)	190	5	0	0	0	5	950.00
(2) Skilled Labor:							
Carpentor	410	168	0	0	0	168	68,880.00
Mechanic	410	138	0	0	0	138	56,580.00
Electricial	410	37	0	0	0	37	15,170.00
Crane operator	415	42	0	0	0	42	17,430.00
Garrier	345	99	0	0	0	99	34,155.00
Painter	405	2	0	0	0	2	810.00
Draftman	335	58	0	0	0	58	19,430.00
Mill-man	390	15	0	0	0	15	5,850.00
Welding-man	365	3	0	0	0	3	1,095.00
Forge worker	365	12	0	0	0	12	4,380.00
Concrete breaker	390	5	0	0	0	5	1,950.00
(3) Supervisors:							
Supervisors	320	55	3	0	0	58	18,560.00

(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)
(4) Clerks, checkers, etc:							
Clerks, checkers,	260	48	35	0	0	83	21,580.00
Typist	260	0	7	0	0	7	1,820.00
(5) Total Cost of Labor:		x	x	x	x	x	294,900.00

8. Tools and equipment used during report period:

a. Charge 23,118.10

9. Contractor's profit (5.3%) 19,844.59
10. Other expenditures 18,973.36
11. Grand Total 636,391.96
12. Average Initial Contract Price:

(a) Operation	(b) Unit	(c) Average Contract price	(d) Total Contract Price
(1) Dismantling and packaging	Ton of equipment removed	8,447.00	356,034.00
(2) Transportation of packaging material	Ton of material transported	360.00	9,000.00
(3) Preparation of packing lists	1,000 Lists prepared	5,000.00	3,135.00
(4) Re-sawing Lumber	koku	155.25	6,831.00

13. K. Yoshida (Signature)

14. Chief of Fiscal Div. OSPB (Title)

Brackdown of Item (8)

(1) Non-Expenable Tools and Equipment.

	Specification	Unit	Unit price	No. of unit	Rate of Depreciation	Total Depreciated price
a. Saw	26"	ea	5,200.00	2	3%	312.00
b. Planer (hand)	66m.m	ea	400.00	6	1%	24.00
d. Electric drill	1"	ea	7,030.00	3	2%	421.80
e. Wood-working tool		ea	195.00	32	2%	124.80
f. Chain block	5 tons	ea	2,800.00	2	0.5%	28.00
h. Rope		mtr	60.00	850	4%	2,040.00
k. Truck (B)		ea	2,250.00	1	rent	2,250.00
l. Tractor		ea	13,500.00	1		13,500.00
m. Hook Balance	30tons	ea	103,500.00	1	0.5%	517.50
Total	x	x	x	x	x	19,218.10

Remark :
Truck (B) is hire of the truck including the charge for the fuel which is furnished by the contractor.

(2) Expendable Tools

	Specification	Unit	Unit price	No. of unit	Rate of Depreciation	Total price-ciated price
a. Roller	0.15mtrx1.8mtr	ea	1,900.00	20	5%	1,900.00
b. Wood plate for removing machines	0.06mtrx0.21mtrx 3.6mtr	ea	2,000.00	20	5%	2,000.00
Total	x	x	x	x	x	3,900.00

Breakdown of Item (10)

A. Expenses for workman's welfare

	Unit	Unit price	No. of Unit	Total price
a. Casualty insurance premium	ea	5.47	788	4,310.36
Total	x	x	x	4,310.36
B. Expenses for Loss and Damage Insurance		x	x	0
C. Interest		x	x	0

D. Field Expenses

	No. of Men	Rate per man per day (or month)	Total days	Total
a. Verious Allowances				
1. Allowance for Sunday and holiday work	10	92.00	4	3,680.00
Total:	x	x	x	3,680.00
b. Trafic charge	139.00 Yen per day x 37 days			5,143.00
c. Power & water Supply	1,500.00 Yen per month x 1.45 month			2,175.00

d. Stationery & Consumable Goods

	Unit	Unit price	No. of Unit	Total
1. Pencils	ea	10.00	12	120.00
2. Paper	ea	0.38	500	190.00
3. Carbon Paper	ea	4.50	50	225.00
Total	x	x	x	535.00

	Unit	Unit price	No. of Unit	Total
Total:		x	x	15,843.36

E. General Management Expenses

	No. of man	Rate	Total months	Total
a. Various allowances				
1. Family allowance	1	600.00	1.26	756.00
b. Traffic charge	24 Yen per day x 37 days			888.00

	Unit	Unit price	No. of Unit	Total
c. Stationery and consumable goods.				
1. Pencils	ea	10.00	12	120.00
2. Paper	ea x	0.38	1,200	456.00
3. Carbon paper	ea	4.50	120	540.00
4. Ink	ea	37.00	10	370.00
Total	x	x	x	1,486.00
d. Total	x	x	x	3,130.00
				18,973.36

F. Total of other expenditures:

Appendix - A

Breakdown of Item (5)

	Number of packages	Number of Machines	Metric Tons		Measurement Tons	
			(Net)	(Gross)	(Net)	(Gross)
Total	19	1	37.790	55.370	Unknown	158.0
Allocated and Transferred to Transportation Ministry	0	0	0	0		0
Trial packaged	0	0	0	0		0
Awaiting transfer	19	1	37.790	55.370		158.0

(1) Table of Contract

Hirakata Arsenal Allocation Number 3-56

Report period. 1 July, 1949 (Beginning), 30 Sep., 1949 (Ending)

1. Contractor	Name of Contract	Amount of Contract	Date of Conclusion	Time Limit	Location	Remarks
Sakae Unso Kogyo Co.Ltd	Dismantling and packaging	¥375,000.00	Jul 25	Jul 25 - Aug 31	Osaka city	

Total ¥375,000.00

K. Yoshida
(Signature)

Chief of Fiscal Div. OsakaS.F.B.
(Title)

Period No: 7 (2) Report of Government Supplied Materials

Osaka Military Arsenal, Hirakata Factory Code No. 32-31

Item	Unit	Unit price	Furnished to the Contractor	Actual used	Returned to the Government Warehouse	Cost of used materials
1. Wood products:						
Lumber	koku	1,531.00	155.40	136.4	19.00	208,828.40
Excelsior	kg	12.93	24.00	24.	0	310.32
Total	x	x	x	x	x	209,138.72
2. Hardware:						
Nails, common	kg	36.00	420.00	270.	150.	9,720.00
Nails, roofing	kg	98.80	3.3	3.3	0	326.04
Screws	kg	105.00	16.	16.	0	1,680.00
Bolts, nuts, washers	kg	28.60	316.	316.	0	9,037.60
Strapping metal, flat	kg	49.00	20.	20.	0	980.00
Wire, bailing	kg	22.13	9.	9.	0	199.17
Corner strap	kg	16.98	25.	25.	0	424.50
Steel bar	kg	10.49	1,285.	1,275.	10	13,374.75
Total	x	x	x	x	x	35,742.06
3. Preservatives:						
Felt, roofing	sq.mtr	52.81	273.	231.	42	12,199.11
Paper, water proof	"	9.74	318.4	174.4	144	1,698.65
Paper, grease proof	"	10.18	134.4	54.4	80	553.79
Total	x	x	x	x	x	14,451.55
4. Miscellaneous:						
Felt	sq.mtr	118.79	8.25	3.3	4.95	392.00
Sand cloth	"	220.81	5.1	5.1	0	1,126.13
Paper, packing list	ea	0.49	550.	550.	0	269.50

Envelope, packing list	ea	4.00	68.0	68.0	0	272.00
Total	x	x	x	x	x	2,059.63

261,391.96

5. Total Cost of Government Supplied Materials:

K. Yoshida
(Signature)

Chief of Fiscal Div. Osaka SPB
(Title)

DECLASSIFIED E.O. 12065 SECTION 3-402 NARS

REPORT OF COST OF LAND TRANSPORTATION FOR REPARATIONS REMOVALS

1. Report No. 7 2. Code Number of Plant being Reported on 32-30

3. Report period 1 July 1949 (Beginning) 30 Sep 1949 (Ending)

4. Data on equipment transported during report period:

(a) Pkge. Size (Met. ton)	(b) No. of Pkgs.	(c) Metric Tons	(d) Mse. Tons	TRANSPORTED BY (e) Rail (Registered Freight car Tons)	(f) Shuttle (Registered Freight Car Tons)	(g) Vehicle (Metric Tons)
0 - 0.5	114	32,877	x	x	x	x
0.5 - 1	107	78,455	x	x	x	x
1 - 2	246	397,278	x	x	x	x
2 - 3	48	120,220	x	x	x	x
3 - 4	5	17,890	x	x	x	x
4 - 5	6	27,940	x	x	x	x
5 - 6	2	10,200	x	x	x	x
6 - 7	2	12,600	x	x	x	x
7 - 8	1	7,200	x	x	x	x
10 - 11	4	42,750	x	x	x	x
24 - 25	4	99,200	x	x	x	x
Total:	539	846,610	2,874,410	0	0	846,610

5. Transportation employed in removal:

(a) Means: (Check those applicable)		(b) Distance (km)
(1) Truck	(v)	38
(2) Truck rail, truck	( )	
(3) Rail, truck	( )	

Incl #9

(4) Rail ( )

6. Cost of Land Transportation.

Item	Cost (¥)
a. Movement within plant	473,211.00
b. Loading vehicles at plant	411,403.50
c. Freight for vehicles	1,249,385.00
d. Unloading vehicles at RR freight terminal	0
e. Movement within RR freight terminal	0
f. Loading RR cars	0
g. Checking cargo into RR cars	0
h. Unloading RR cars	0
i. Checking cargo off of RR cars	0
j. Loading vehicles at RR freight terminal	0
k. Freight for vehicles	0
l. Unloading vehicles at port	332,655.50
m. Dunnage	0
n. Extracharge for heavy or difficult lifts	0
O. Charge for railroad sidings	0
p. Charge for switch	0
q. Freight for railroad	0
r. Repair of packages	0
s. Demurrage	0
TOTAL:	2,466.655.00

7. K. Yoshida
(Signature)

8. Chief of Fiscal Div., OSPB
(Title)

1. Report No. : Final 2. Code Number of Plant Being Reported On: 32-30

3. Allocation Notices Numbers Covered: 2-45, 4-49, 3-35, 1-54.

4. Report Period: 4 July 1949 (Beginning) 3 Sept. 1949 (Ending)

5. Statement.

Land transportation Report.

All land transportation operations for this plant have been completed and all cost reports covering such operations have been submitted to G.H.Q., S.C.A.P.

6. K. Goshida
(Signature)

7. Chief of Fisc, Div.G.S.P.B.
(Title)

DECLASSIFIED E.O. 12065 SECTION 3 402/NARS

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 6-540-64

2. Data on ship reported on:

   a. Name of receipient nation: United Kingdom

   b. Name of ship: S.S. "SURAT"

   c. Port of shipment in Japan: OSAKA

   d. Arrival Date: 16th Jul 1949

   e. Departure Date: 16th Jul 1949

3. Data on cargo loaded:

(a) Package size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	1	0.400	0,909
0.5 - 1	0		
1 - 2	5	9,240	11,609
2 - 3	5	14,620	14,171
3 - 4	3	10,700	7,586
4 - 5	3	13,950	7,761
Total:	17	48,910	42,036

4. Storage of cargo:

Metric Tons	Cost (¥)
48,910	4,989.95

Incl # 10

5. Cost of loading cargo aboard ship:

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	6,210.01
Removal from warehouse	6,210.01
Sorting within warehouse	1,863.02
Sorting cargo before loading into lighter or ship	0
Dunnage	0
Repair of packages	0
Loading, lighter	0
Freight or shipment	3,175.63
Re-sorting into lighters	0
Demurrage	0
Charge for cranes	0
Checking cargo	0
Total:	17,458.67
b. Lighterage:	
Lighterage (including tug boat charge)	14,875.37
Demurrage	918.80
Out of harbor operation	0
Dunnage	647.60
Total:	16,441.77
c. Stowage:	
Unloading lighters	4,231.50
Shifting in hold of ship	0
Re-sorting into hold of ship	0
Demurrage	3,987.00
Out of harbor operations	0
Charges for crane	0
Dunnage and lashing	2,215.10
Surveying	0
Checking cargo	1,552.86
Total:	11,986.46

d. Total cost of loading cargo 45,886.90

6. Port entry and ship services:

Item	Cost (¥)
a. Pilotage	13,168.80
b. Tug-hire	13,440.00
c. Wharf dues or buoy hire	250.00
d. Mooring and unmooring	559,00
e. Tonnage dues	0
f. Lunch hire	3,750.00
Total:	31,167.80

7. Insurance None

8. Miscellaneous: 8,403.97

9. Grand Total: 90,448.62

10. K. Goshid
(Signature)

11. Chief of Fiscal Div. OSPB
(Title)

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 6-540-72

2. Data on ship reported on:

a. Name of receipient nation: China

b. Name of ship: S.S "Tien Hsing"

c. Port of shipment in Japan: Kobe

d. Arrival Date: 15th, September 1949

e. Departure Date: 21th September 1949

3. Data on cargo loaded:

(a) Package size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	20	5,230	20,199
0.5 - 1	38	29,180	86,643
1 - 2	286	528,000	1,018,358
2 - 3	54	124,390	228,535
3 - 4	13	47,580	72,591
4 - 5	10	46,960	48,967
5 - 6	3	15,600	12,966
6 - 9	1	8,800	31,399
Total	425	805,740	1,520,758

4. Storage of cargo.

Metric Tons	Cost (£)
805.740	118,638.76

Incl # 11

5. Cost of loading cargo aboard ship.

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	180,176.82
Removal from warehouse	180,176.82
Sorting within warehouse	60,889.74
Sorting cargo before loading into lighter or ship	0
Dunnage	2,730.00
Repair of packages	0
Loading, lighter	28,180.03
Freight for shipment	0
Re-sorting into lighters	2,878.50
Demurrage	89,846.75
Charge for cranes	15,359.65
Checking cargo	560,256.31
Total:	
b. Lighterage:	
Lighterage (including tug boat charge)	140,956.50
Demurrage	97,293.30
Out of harbor operation	0
Dunnage	1,040.00
Total:	239,289.80
c. Stowage:	
Unloading lighters	160,069.15
Shifting in hold of ship	46,644.48
Re-sorting into hold of ship	0
Demurrage	5,145.40
Out of harbor operations	0
Charges for crane	265,503.75
Dunnage and lashing	2,600.00
Surveying	0
Checking cargo	15,556.28
Total:	495,519.04

DECLASSIFIED E.O. 12065 SECTION 3 (E)(1), NND

d. Total cost of loading cargo: 1,295,065.15

6. Port entry and ship services:

Item	Cost (¥)
a. Pilotage	2,896.80
b. Tug-hire	0
c. Wharf dues or buoy hire	18,273.60
d. Mooring and unmooring	1,010.00
e. Tonnage dues	0
Total:	22,180.40

7. Insurance None

8. Miscellaneous: 131,510.68

9. Grand Total: 1,567,394.99

10. K. Yoshida
(Signature)

11. Chief of Fisc Div. OSPB
(Title)

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit NO. authorizing loading: 6-540-62

2. Data on ship reported on:
   a. Name of receipient nation: Netherlands
   b. Name of ship: S.S. Valerius
   c. Port of shipment in Japan: Kobe
   d. Arrival Date: 12 July 1949
   e. Departure Date: 13 July 1949

3. Data on cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 - 0.5	16	3.775	16.1
0.5 - 1	4	2.580	6.6
1 - 2	3	4.870	8.8
2 - 3	5	10.200	24.0
3 - 4	3	13.900	24.9
Total:	31	35.325	80.4

4. Storage of cargo

Metric Tons	Cost (¥)	
35.325	0	(no charge because of army whse)

Incl # 12

5. Cost of loading cargo aboard ship:

Item	Cost ($)
a. Operations at warehouse and/or pier:	
Movement into warehouse	9,410.98
Removal from whse	12,278.04
Sorting within whse	2,823.29
Sorting cargo before loading into lighter or ship	0
Dunnage	0
Repair of packages	0
Loading, lighter	0
Freight for shipment	22,000.00
Re-sorting into lighters	0
Demurrage	0
Charge for cranes	0
Checking cargo	1,259.70
TOTAL:	47,772.01
b. Lighterage:	
Lighterage (including tug boat charge)	0
Demurrage	0
Out of harbor operation	0
Dunnage	0
TOTAL:	0
c. Stowage:	
Unloading lighters (Loading directly from dock)	15,818.65
Shifting in hold of ship	0

Re-sorting into hold of ship	0
Demurrage	0
Out of harbor operations	0
Charges for crane	0
Dunnage and lashing	5,762.93
Surveying	0
Checking cargo	1,174.23
TOTAL:	22,755.81

d. Total cost of loading cargo — 70,527.82

6. Port entry and ship services:

Item	Cost (₩)
a. Pilotage	1,638.43
b. Tug-hire	3,906.00
c. Wharf dues or buoy hire	0
d. Mooring and unmooring	625.40
e. Tonnage dues	0
TOTAL:	6,169.83

7. Insurance: — None

8. Miscellaneous: — 54,385.62

9. Grand Total: — 131,903.27

10. K. Goshida
Signature

11. Chief of Fiscal Div OSPB
Title

REPORT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No authorizing loading: 6-540-63

2. Data on ship reported on:

   a. Name of receipient nation: Philippines

   b. Name of ship: L.S.T. 843

   c. Port of shipment in Japan: OSAKA

   d. Arrival Date: 3rd Sept. 1949

   e. Departure Date: 6th Sept. 1949

3. Data on Cargo loaded

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0-0.5	35	7,983	43,476
0.5 - 1	37	28,189	107,601
1 - 2	37	46,590	200,892
2 - 3	7	15,470	78,045
24 - 25	2	49,600	165,816
		147,832	
Total:	118		595,830

Incl # 13

4. Storage of Cargo

Metric Tons	Cost (¥)
147,832	25,207.48

5. Cost of loading cargo aboard ship

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	74,353.45
Removal from warehouse	69,072.74
Sorting within warehouse	0
Sorting cargo before loading into lighter or ship	0
Dunnage	0
Repair of packages	0
Loading, lighter	0
Freight for shipment	20,076.99
Re-sorting into lighters	0
Demurrage	0
Charge for cranes	0
Checking cargo	0
TOTAL:	163,503.18
b. Lighterage:	
Lighterage (including tug boat charge)	196,348.44
Demurrage	58,041.60
Out of harbor operation	0
Dunnage	0
TOTAL:	254,390.04

c. Stowage:

Unloading lighters	92,363.27
Shifting in hold of ship	29,994.51
Re-sorting into hold of ship	0
Demurrage	0
Out of harbor operations	0
Charges for crane	231,284.22
Dunnage and lashing	5,675.06
Surreying	0
Checking cargo	13,803.84
TOTAL:	373,120.90

d. Total cost of loading cargo: 791,014.12

6. Port entry and ship service:

Item	Cost (¥)
a. Pilotage	7,263.15
b. Tug-hire	9,479.80
c. Wharf dues or buoy hire	2,430.70
d. Mooring and unmooring	580.20
e. Tonnage dues	0
TOTAL:	19,753.85

7. Insurance None

8. Miscellaneous: 54,622.21

9. Grand Total: 89[illegible],597.66

10. K. Yoshida
(Signature)

-8- 11. Chief of Fisc. Div. OSPB
Title

DECLASSIFIED E.O. 12065 SECTION 3 (E)(2) NNSC NO.

MI-IC
General

HEADQUARTERS
KINKI CIVIL AFFAIRS REGION
APO 25 (Osaka, Honshu)

RAS/sy

31 December 1949

For file

SUBJECT: Transmittal of Reports of Cost of Reparations Removal

TO: General Headquarters
Supreme Commander for the Allied Powers
APO 500
ATTN: GPO/Rep

Transmitted herewith are the following reports of cost or reparations removals for the period 1 October 1949 thru 31 December 1949:

a. Report of Cost of Dismantling and Packaging.

(1) Report No. 8 at plant 13-52. (Incl. No. 1)

(2) Report No. 8 at plant 13-53. (Incl. No. 2)

(3) Report No. 8 at plant 32-30. (Incl. No. 3)

(4) Report No. 8 at plant 32-31. (Incl. No. 4)

b. Report of Cost of Land Transportation.

(1) Report No. 8 at plant 13-53. (Incl. No. 5)

(2) Report No. 8 at plant 32-31. (Incl. No. 6)

(3) Final Report at plant 32-31. (Encl. No. 7)

(4) Report No. 8 at plant 32-30. (Incl. No. 8)

c. Report of Cost of Loading Reparations Equipment aboard the S.S. Tjimanteng for the Netherlands Government. (Incl. No. 9)

FOR THE CHIEF:

9 Incls:
As above (en quad)

STERLIN C. MOORE
Major Inf
Deputy Chief

0-179

DECLASSIFIED E.O. 12065 SECTION 3 NND

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No: 8 2. Code Number of Plant Being Reported on: 32-30

3. Allocation Notice Numbers Covered: 1-54, 2-45, 3-35, 4-42.

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

////////////// Negative //////////////

5. K. Goshida
(Signature)

6. Chief of Fiscal Div. O.S.P.B.
(Title)

Incl #3

REPORT OF COST OF DISMANTLING AND PACKAGING

1. Report No. 8 2. Code Number of Plant Being Reported on: 32-31

3. Allocation Notice Numbers Covered: 3-56

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

////////////// Negative //////////////

5. K. Yoshida
(Signature)

6. Chief of Fiscal Div O.S.P.B.
(Title)

Incl #4

REPORT OF COST OF LAND TRANSPORTATION FOR REPARATIONS REMOVALS

1. Report No. 8 2. Code Number of Plant Being Reported on: 32-31

3. Report period 1 Oct., 1949 (Beginning), 31 Dec., 1949 (Ending)

4. Data on equipment transported during report period;

(a) Pkge. Size (Net Ton)	(b) No. of pkgs.	(c) Metric Tons	(d) Mse. Tons	TRANSPORTED BY (e) Rail (Registered Freight Car Tons)	(f) Shuttle (Registered Freight Car Ton)	(g) Vehicle (Metric Tons)
0 - 0.5	5	1,550	x	x	x	x
0.5 -1	5	3,970	x	x	x	x
1 - 2	4	5,350	x	x	x	x
2 - 3	1	2,700	x	x	x	x
3 - 4	1	3,300	x	x	x	x
5 - 10	2	13,500	x	x	x	x
20 - 30	1	25,000	x	x	x	x
TOTAL	19	55,370	158.134	0	0	55,370

5. Transportation employed in removal;

(a) Means (Check those applicable)		(b) Distance (km)
(1) Truck	(v)	40
(2) Tnuck, rail, truck	( )	
(3) Rail, Trauck	( )	
(4) Rail	( )	

Incl #6

6. Cost of Land Transportation

	Item	Cost (¥)
a.	Movement within plant	42,288.00
b.	Loading vehicles at plant	37,646.00
c.	Freight for vehicles	131,420.00
d.	Unloading vehicles at RR freight terminal	0
e.	Movement within RR freight terminal	0
f.	Loading RR cars	0
g.	Checking cargo into RR cars	0
h.	Unloading RR cars	0
i.	Checking cargo off of RR cars	0
j.	Loading vehicles at RR freight terminal	0
k.	Freight for vehicles	0
l.	Unloading vehicles at port	37,646.00
m.	Dunnage	0
n.	Extracharge for heavy or difficult lifts	0
o.	Charge for railroad sidings	0
p.	Charge for switch engines	0
q.	Freight for railroad	0
r.	Repair of packages	0
s.	Demurrage	0
	TOTAL:	249,000.00

7. K. Yoshida
(Signature)

8. Chief of Fiscal Div., OSPB
(Title)

1. Report No. : Final 2. Code Number of Plant Being Reported on: 32-31

3. Allocation Notices Numbers Covered: 3-56

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

5. Statement.

Land Transportation Report.

All land transportion operations for this plant have been completed and cost reports covering such operations have been submitted to G.H.Q., S.C.A.P.

6. K. Yoshida
(Signature)

7. Chief of Fisc, Div. G.S.P.B.
(Title)

Encl # 7

REPORT OF COST OF LAND TRANSPORTATION FOR REPARATIONS REMOVALS

1. Report No: 8
2. Code Number of Plant Being Reported on: 32 - 30
3. Report period: 1 Oct., 1949 (Beginning) 31 Dec., 1949 (Ending)

////////////// Negative ////////////

K. Yoshid
(Signature)

Chief of Fiscal Div O.S.P.B.
(Title)

Incl # 8

DECLASSIFIED E.O. 12065 SECTION 3 NSC MEMO

REPOT OF COST OF LOADING REPARATIONS EQUIPMENT ABOARD SHIP

1. Transportation Permit No. authorizing loading: 6-540-81

2. Data on ship reported on: ~~Netherland~~

   a. Name of receipient nation: Netherland

   b. Name of ship: S. S."Tjimenteng"

   c. Port of shipment in Japan: OSAKA

   d. Arrival Date: 28th November 1949

   e. Departure Date: 30th November 1949

3. Data on Cargo loaded:

(a) Package Size (Metric Tons)	(b) No. of Package	(c) Metric Tons	(d) Measurement Tons
0 -0.5	80	38,207	22,007
0.5-1	28	20,166	26,802
1 -2	34	54,833	107,854
2 -3	19	44,951	87,754
3 -4	11	36,816	64,206
4 -5	9	36,712	141,469
5 -7	3	18,574	48,244
7 -10	6	47,285	184,172
10 -15	4	51,200	76,027
20 -30	1	22,800	33,075
Total	195	369,544	791,610

Incl #8

4. Storage of Cargo 0

Metric Tons	Cost (¥)
0	0

5. Cost of Loading Cargo aboard ship:

Item	Cost (¥)
a. Operations at warehouse and/or pier:	
Movement into warehouse	0
Removal from warehouse	0
Sorting within warehouse	0
Sorting Cargo before loading into lighter or ship	0
Dunnage	0
Repa ir of packa ges	0
Loading, lighter	108,812.66
Freight for Shipment	0
Re-Sorting into lighters	7,863.60
Demurrage	0
Charge for Cranes	6,350.00
Checking Cargo	7,811.37
Total:	130,837.63

Item	Cost (¥)
b. Lighterage:	
Lighterage (including tug boat charge)	453,947.35
Demurrage	0
Out of harbor operation	0
Dunnage	12,950.00
TOTAL:	466,897.35
c. Stowage:	
Unloading lighters	104,922.19
Shifting in hold of ship	8,361.73
Re-sorting into hold of ship	0
Demurrage	0
Out of harbor operations	191,868.00
Charges for crane	33,065.00
Dunnage and lashing	0
Surveying	10,109.06
Checking cargo	
TOTAL:	348,319.98
d. Total Cost of loading Cargo:	946,054.96

6. Port entry and ship service:

Item		Cost (£)
a.	Pilotage	6,152.80
b.	Tug-hire	5,905.57
c.	Wharf dues or buoy hire	308.55
d.	Mooring and unmooring	734.35
e.	Tonnage dues	1,279.45
	TOTAL:	14,380.72

7. Insurance — None

8. Miscellaneous: 119,564.32

9. Grand Total: 1,080,000.00

10. K. Yoshida
(Signature)

11. Chief of Fins. Div. OSPB
(Title)