

APPENDIX IV.

B. COMPARISON OF SUPPLEMENTARY COST DETAILS FOR 1942, 1943 ON UNIT BASIS\*

	Impreg. Duck Per lb.	Head & Neck Strap	Chain Strap	Misc. Haws.
FIRESTONE	<u>\$0.6154</u>	<u>\$0.1452</u>	<u>\$0.0860</u>	<u>\$0.0297</u>
RESTLINGHOUSE	.451	.13	.11	.0304
MINE SAFETY	.6035	.1450	.0850	.0431
INT. MOLDED PLASTICS	.57	.135	.0675	.04546
SEAMAN PAPER	.405	.135	.082	.063
CAPAC MFG.	<u>.4160<sup>#</sup></u>	.177	.108	.0246

\*Unit costs on paint and cartons were not given in enough cases to make comparison of value.

<sup>#</sup>This figure, in view of the fact that Capac did not impregnate its own duck, does not appear to be accurate.

APPENDIX IV.

A. UNIT COST SUMMARIES OF THE SIX COMPANIES PRODUCING ON BELLEF LITER CONTRACTS OF 1942 AND EARLY 1943\*

	FIRESTONE TIRE	WESTINGHOUSE	MINE SAFETY	INT. MOL. PLASTICS	SEAMAN PAPER	CAPAC MFG.						
	U. Cost	%	U. Cost	%	U. Cost	%						
Direct Material \$	.5799	40.8	\$0.548	38.3	\$0.8345	53.83	\$ .87986	60.6	.780	55.7	.788	53.3
Sub-contracts	.2589	20.7	0.328	22.9	0.5500	35.48			.130	9.3		
Direct Labor	.0899	7.2	0.101	7.1	0.0476	3.07	.12	8.3	.110	7.9	.166	12.3
Mfg. Expense	.2248	18.0	0.196	15.7	0.0488	3.15	.17	11.8	.175	12.5	.212	15.7
Total Mfg. Cost	1.0835	86.7	1.173	82.0	1.4807	95.53	1.16986	80.7	1.195	85.4	1.166	86.3
Admin. Gen. Expenses	.0565	4.5	0.065	4.4	0.1546	9.97	.04	2.8	.075	5.3	.066	4.8
Other Cost			0.052	3.7			.005	.3				
Total Costs	1.1401	91.2	1.238	90.1	1.6353	105.50	1.21486	83.8	1.275	90.7	1.232	91.8
Profit	-1099	8.8	0.142	9.9	0.0855	-5.50	.23514	16.2	.130	9.3	.118	8.7
Selling Price	1.2500	100.0	1.430	100.0	1.5500	100.00	1.45	100.0	1.400	100.0	1.550	100.0

\*Size of contracts: Firestone - 1,500,000 (Cont. No. W 199 gm-43136)  
 Westinghouse - 1,025,000 (Cont. No. W 199 gm-34295)  
 Mine Safety - 200,000 (Cont. No. W 199 gm-39576)  
 Int. Mol. Plastics - (Not available)  
 Seaman Paper - 220,000 (Cont. No. W 199 gm-43098)  
 Capac Mfg. - 200,000 (Cont. No. not available)