

E5.15

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C



SALES AND NET EARNINGS OF BUSINESS ENTERPRISES

to JUNE 30, 1943.

*orig Sent
Crossman
10-12-42
Inc*

Gila River Cooperative Enterprises, Inc.
Rivers, Arizona
Community Enterprises
Heart Mountain, Wyoming
Topaz Consumer Cooperative Enterprises, Inc.
Topaz, Utah
Jerome Cooperative Enterprises, Inc.
Denson, Arkansas
Poston Community Enterprises
Poston, Arizona
Tule Lake Cooperative Enterprises, Inc.
Newell, California
Rohwer Cooperative Enterprises
Rohwer, Arkansas
Manzanar Cooperative Enterprises, Inc.
Manzanar, California
Minidoka Consumers Cooperative, Inc.
Hunt, Idaho
Amache Consumer Enterprises,
Amache, Colorado

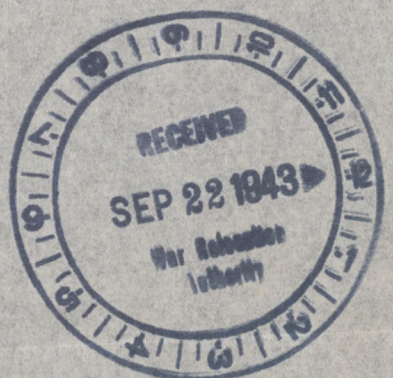
Sales Jan. 1 - June 30 1943.	Sales Beg. of Bus. to June 30, 1943	Net Earn. Jan. 1 - June 30, 1943	Net Earn. beg. of Bus. to June 30 1943.	Total Assets June 30 1943	Total Liab- ilities June 30 1943	No. of Stores and Serv.	Ratio Current Assets to Current Liabilities
\$ 496,694.60	\$ 831,329.12	\$ 75,158.74 (11 mos.)	\$114,021.93	\$ 195,017.43	\$ 73,526.50	17	2.34 to 1
431,636.02	654,783.46	50,438.36 (10 mos.)	95,495.75	160,225.46	81,945.79	12	1.67 to 1
241,066.65	241,066.65	52,729.17 (6 mos.)	54,024.17	77,206.80	28,107.18	16	2.23 to 1
247,939.38*	330,389.18	43,371.72* (8 mos.)	62,436.64	108,202.28	44,667.77	16	2.36 to 1
552,948.84	1,068,260.37	59,664.54 (13 mos.)	112,858.32	211,788.67	98,930.35	28	1.96 to 1
742,307.80*	1,350,814.21	69,080.36* (13 mos.)	119,006.39	252,875.45	127,713.06	20*	1.84 to 1
150,810.86*	203,150.19*	26,182.33* (9 mos.)	35,322.55*	42,688.86	13,715.92	7	2.87 to 1
401,206.95*	828,617.51	43,597.33 (13 mos.)	96,524.76	124,211.83	59,431.19	11	1.90 to 1
334,921.60	540,962.93	37,378.44 (10 mos.)	63,413.93	96,014.30	34,243.56	16	2.47 to 1
205,412.17*	297,897.90	22,665.99* (9 mos.)	32,215.21	77,209.01	24,227.03	11	2.76 to 1
<u>\$3,804,944.87</u>	<u>\$6,347,271.52</u>	<u>\$480,266.98</u>	<u>\$785,319.65</u>	<u>\$1,345,440.09</u>	<u>\$586,508.35</u>	<u>154</u>	

TOTALS

*Estimated

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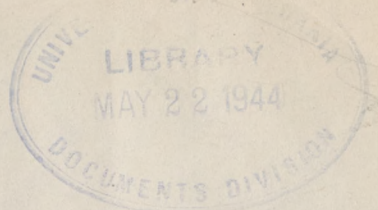
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reference

U.S. War relocation authority

E2-541

COMBINED OPERATING STATEMENT

OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS FOR THE MONTH OF OCTOBER, 1943.



各転住所エンタープライズ経営成績比較表

千九百四十五年十月分

		NET SALES	GROSS MARGIN	GROSS MARGIN	TOTAL EXP.	TOTAL EXP.	TOTAL NET GAIN	TOTAL NET GAIN
		売上	総収益	収益率	総経費	経費率	総純益	純益率
Tule Lake	ツル湖	\$108,662.75	20,526.39	18.88%	9,912.51	9.12%	11,962.33	11.00%
Poston	ポストン	73,963.33	16,006.22	21.63%	7,821.84	10.57%	8,511.11	11.50%
Manzanar	マンザナー	66,394.33	13,746.69	20.70%	8,169.81	12.30%	5,545.16	8.35%
Heart Mt.	ハート山	63,324.62	15,913.54	25.13%	6,905.16	10.90%	9,268.27	14.64%
Gila River	ヒラ	56,656.09	16,249.51	28.66%	8,118.17	14.32%	8,884.25	15.66%
Minidoka	ミニドカ	51,713.16	12,312.66	23.81%	4,398.27	8.50%	7,997.38	15.47%
Topaz	トパス	40,430.13	14,700.39	36.39%	7,945.60	19.66%	7,116.32	17.61%
Jerome	ジュローム	39,669.45	10,037.33	25.28%	3,908.16	9.84%	6,850.47	17.25%
Granada	グラナダ	32,377.51	7,623.91	23.53%	5,359.81	16.54%	2,343.89	7.23%
Rohwer	ローア	23,459.35	6,203.17	26.39%	3,310.77	14.08%	3,033.12	12.90%
Totals (合計)		\$556,650.72	133,319.81		65,850.10		71,512.30	
Averages (平均)				23.93%		11.82%		12.84%

This statement was prepared by Mr. Otto Rossman of New York, Senior Advisor of Community Enterprises Division of W.R.A. and recently released through the Wash. D.C. Office.

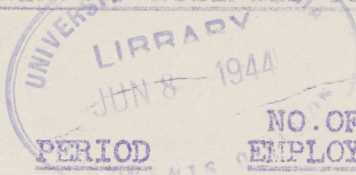
此の比較表は W. R. A. のエンタープライズ部の顧問ロスマン氏に依つて作られたものであり、最近華府から発表されたものである。

DEFENSE

U.S. War relocation authority

E2.541

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FROM BEGINNING OF BUSINESS TO DECEMBER 31, 1943



PROJECT	PERIOD	NO. OF EMPLOYEES	NO. OF STORES & SERVICE DEPARTMENTS	NO. OF MEMBERS	TOTAL POPULATION
Tule Lake Co-op. Enterprises, Inc. Newell, California	5/28/42-12/31/43	283	15	6,508	14,877
Poston Cooperative Enterprises, Inc. Poston, Arizona	5/11/42-12/31/43	233	27	5,943	13,732
Gila River Co-op. Enterprises, Inc. Rivers, Arizona	7/23/42-12/31/43	277	16	5,942	9,715
Manzanar Cooperative Enterprises, Inc. Manzanar, California	5/25/42-12/31/43	222	13	6,377	8,489
Heart Mountain Community Enterprises Heart Mountain, Wyoming	8/12/42-12/31/43	150	14	-	9,782
Minidoka Consumers Co-op. Enter., Inc. Hunt, Idaho	8/13/42-12/31/43	149	15	2,654	8,595
Topaz Consumers Co-op. Enter., Inc. Topaz, Utah	9/14/42-12/31/43	145	13	4,847	7,304
Jerome Cooperative Enterprises, Inc. Dermott, Arkansas	10/5/42-12/31/43	136	17	2,230	6,600
Amache Consumer Enterprises, Inc. Amache, Colorado	9/15/42-12/31/43	130	11	2,650	6,800
Ohwer Cooperative Enterprises, Inc. McGehee, Arkansas	9/24/42-12/31/43	108	10	3,569	6,557
		1833	151	40,720	92,451

<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
\$ 2,078,331.11	\$ 334,637.15	\$159,475.09	\$ 175,162.06	\$26,538.77	\$ 201,700.83
1,566,206.90	314,969.90	151,999.62	162,970.28	10,699.64	173,669.92
1,275,420.29	319,456.23	146,138.04	173,318.19	4,756.13	178,074.32
1,222,965.93	236,380.58	104,379.84	132,000.74	1,511.95	133,512.69
1,163,850.93	228,706.37	82,888.22	145,818.15	2,791.36	148,609.51
862,687.88	182,516.35	76,891.95	105,624.40	1,426.89	107,051.29
629,064.49	177,513.20	93,894.92	83,618.28	4,998.70	88,616.98
605,587.42	145,657.54	45,134.32	100,523.22	8,819.51	109,342.73
514,167.42	120,831.30	66,933.90	53,897.40	5,572.24	59,469.64
<u>376,883.07</u>	<u>93,914.33</u>	<u>39,528.72</u>	<u>54,385.61</u>	<u>3,121.52</u>	<u>57,507.13</u>
\$10,295,165.44	\$2,154,582.95	\$967,264.62	\$1,187,318.33	\$70,236.71	\$1,257,555.04

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF DECEMBER 31, 1943.

A S S E T S

	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 68,642.59	\$ 298.85	\$139,616.20	\$ 16,770.84	\$ 1,371.86	\$ 226,700.34
Poston	78,409.32	113.08	137,938.86	11,872.00	3,881.29	232,214.55
Gila River	63,294.77	2,540.01	101,021.82	15,065.23	8,445.36	190,367.19
Heart Mt.	27,905.67	187.97	110,341.02	12,403.82	12,547.55	163,386.03
Manzanar	17,130.85	1,001.26	90,416.49	8,676.65	1,829.38	119,054.63
Minidoka	80,328.08	166.53	53,251.53	9,442.18	750.93	143,939.25
Jerome	45,504.05	739.99	74,841.41	9,835.16	3,469.99	134,390.60
Granada	12,653.49	330.30	74,865.98	10,904.72	4,223.19	102,977.68
Topaz	25,042.85	266.20	48,299.15	9,583.69	1,409.30	84,601.19
Rohwer	<u>22,649.95</u>	<u>97.76</u>	<u>46,440.23</u>	<u>3,828.70</u>	<u>1,659.85</u>	<u>74,676.49</u>
TOTALS	<u>\$441,561.62</u>	<u>\$5,741.95</u>	<u>\$877,032.69</u>	<u>\$108,382.99</u>	<u>\$39,588.70</u>	<u>\$1,472,307.95</u>

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 99,788.53	\$ 6,508.00	\$ 63,879.52	\$ 15,061.85	\$ 41,462.44	\$ 226,700.34	2.09
82,868.40	5,370.00	71,253.30	11,318.05	61,404.80	232,214.55	2.61
47,461.28	5,942.00	44,318.02	30,517.85	62,128.04	190,367.19	3.51
42,912.29		65,827.68		54,646.06	163,386.03	3.22
38,111.44	32,013.20	204.71	11,737.35	36,987.93	119,054.63	2.84
45,794.60	13,658.37	15,389.18	4,859.74	64,237.36	143,939.25	2.92
27,342.65	25,723.39	39,458.11	18,591.81	23,274.64	134,390.60	4.42
30,689.25	27,805.00	7,368.13	19,892.02	17,223.28	102,977.68	2.86
8,330.77	4,847.00	26,877.95	23,805.62	20,739.85	84,601.19	8.83
<u>18,476.41</u>	<u>3,569.00</u>	<u>36,500.41</u>	<u>6,493.02</u>	<u>9,637.65</u>	<u>74,676.49</u>	<u>3.74</u>
<u>\$441,775.62</u>	<u>\$125,435.96</u>	<u>\$371,077.01</u>	<u>\$142,277.31</u>	<u>\$391,742.05</u>	<u>\$1,472,307.95</u>	<u>(Av. 3.70)</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF DECEMBER 1943.

	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$137,146.86	\$ 26,763.69	\$10,694.73	\$16,068.96	\$1,511.94	\$ 17,580.90
Poston	96,436.43	19,790.49	7,739.16	12,051.33	1,113.25	13,164.58
Gila River	94,915.23	23,268.59	7,418.88	15,849.71	58.25	15,907.96
Heart Mt.	89,672.39	18,068.77	6,606.48	11,462.29	422.89	11,885.18
Manzanar	80,562.92	15,508.21	7,452.18	8,056.03	642.91	8,698.94
Minidoka	80,093.72	16,100.45	4,895.49	11,204.96	189.46	11,394.42
Jerome	57,700.47	14,177.47	4,404.57	9,772.90	(-199.19)	9,573.71
Granada	53,825.34	11,975.03	5,945.06	6,029.97	(- 91.57)	5,938.40
Topaz	51,267.56	13,523.58	7,816.21	5,707.37	2,161.19	7,868.56
Rohwer	<u>28,398.61</u>	<u>7,003.51</u>	<u>3,514.43</u>	<u>3,489.08</u>	<u>82.36</u>	<u>3,571.44</u>
TOTALS	<u>\$770,019.53</u>	<u>\$166,179.79</u>	<u>\$66,487.19</u>	<u>\$99,692.60</u>	<u>\$5,891.49</u>	<u>\$105,584.09</u>

OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR DECEMBER 1943.

(Based on total merchandise & service dept. net sales)

	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	19.51%	7.80%	11.71%	1.11%	12.82%
Poston	20.52%	8.02%	12.50%	1.15%	13.65%
Gila River	24.51%	7.81%	16.70%	.06%	16.76%
Heart Mt.	20.15%	7.37%	12.78%	.47%	13.25%
Manzanar	19.25%	9.25%	10.00%	.79%	10.79%
Minidoka	20.10%	6.11%	13.99%	.23%	14.22%
Jerome	24.57%	7.63%	16.94%	(-.35%)	16.59%
Granada	22.24%	11.04%	11.20%	(-.17%)	11.03%
Topaz	26.37%	15.24%	11.13%	4.21%	15.34%
Rohwer	<u>24.66%</u>	<u>12.37%</u>	<u>12.28%</u>	<u>.29%</u>	<u>12.57%</u>
AVERAGES	22.18%	9.26%	12.92%	.78%	13.70%
	=====	=====	=====	=====	=====

COMPARATIVE OPERATING PERCENTAGE CHART
FOR DECEMBER 1943.

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSES</u>	<u>NET OPER- ATING GAIN</u>
(1) Tule Lake	-	-	-	-	-	-
Poston	19.02%	2.90%	1.03%	2.42%	6.35%	12.66%
(2) Gila River	20.84%	-	-	-	6.08%	14.76%
Heart Mountain	17.91%	2.88%	.41%	.98%	4.27%	13.64%
Manzanar	15.01%	2.78%	.53%	2.36%	5.67%	9.34%
Minidoka	17.01%	1.50%	.24%	1.49%	3.23%	13.77%
(1) Jerome	-	-	-	-	-	-
Granada	21.04%	3.39%	.54%	5.65%	9.58%	11.46%
Topaz	18.22%	2.89%	.50%	3.07%	6.46%	11.76%
Rohwer	<u>22.26%</u>	<u>3.67%</u>	<u>1.45%</u>	<u>4.43%</u>	<u>9.55%</u>	<u>12.71%</u>
AVERAGES	18.91%	2.86%	.67%	2.91%	6.40%	12.51%
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

(1) Gross Margin and expense breakdown not available for Tule Lake & Jerome.

(2) Breakdown of expenses not available for Gila River.

EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR DECEMBER 1943

	<u>No. of EMPLOYEES</u>	<u>No. of MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>
Tule Lake	283	6,508	14,877	\$484.58	\$9.22
Poston	233	5,943	13,732	413.89	7.02
Gila River	277	5,942	9,715	342.65	9.77
Heart Mt.	150	-	9,782	597.81	9.17
Manzanar	222	6,377	8,489	362.89	9.49
Minidoka	149	2,654	8,595	537.54	9.32
Jerome	136	2,230	6,600	424.26	8.74
Granada	130	2,650	6,800	414.04	7.91
Topaz	145	4,847	7,304	353.57	7.02
Rohwer	<u>108</u>	<u>3,569</u>	<u>6,557</u>	<u>262.95</u>	<u>4.33</u>
Total	1,833	40,720	92,451	Av. \$419.41	Av. \$8.20
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COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF JANUARY 31, 1944

A S S E T S

	<u>C A S H</u>	<u>RECEIV- ABLES</u>	<u>INVEN - TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 53,164.76	\$ 318.85	\$158,418.48	\$16,597.31	\$1,689.24	\$ 230,188.64
Poston	81,856.32	152.46	140,486.80	11,543.84	4,159.02	238,198.44
Minidoka	65,941.19	147.95	67,367.85	9,725.66	618.39	143,801.04
Gila River	77,296.54	1,037.61	101,628.17	15,136.91	8,631.52	203,730.75
Heart Mountain	19,500.46	330.23	110,745.26	12,054.82	11,386.04	154,016.81
Manzanar	10,964.24	3,713.88	95,011.37	8,420.78	1,588.48	119,698.75
Jerome	48,162.29	3,356.44	68,386.83	10,026.53	3,100.63	133,032.72
Granada	12,139.82	262.41	73,250.64	10,556.25	4,537.01	100,746.13
Topaz	34,638.59	303.11	43,941.65	9,615.67	1,189.82	89,688.84
Rohwer	19,455.12	97.76	46,887.85	6,152.93	1,420.29	74,013.95
	<u>\$423,119.33</u>	<u>\$9,720.70</u>	<u>\$906,124.90</u>	<u>\$109,830.70</u>	<u>\$38,320.44</u>	<u>\$1,487,116.07</u>

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 92,550.30	\$ 6,551.00	\$ 63,856.07	\$ 15,072.73	\$ 52,158.54	\$230,188.64	2.29
80,049.26	5,370.00	71,587.06	11,318.05	69,874.07	238,198.44	2.78
47,841.76	13,788.37	6,340.16	4,726.69	71,104.06	143,801.04	2.79
51,389.23	5,925.00	43,531.41	30,483.35	72,401.76	203,730.75	5.44
47,777.68	-	44,564.70	6,151.75	55,522.68	154,016.81	2.73
37,268.67	31,045.34	15,369.82	13,125.31	22,889.61	119,698.75	2.94
20,554.19	26,842.52	39,382.02	18,760.91	27,493.08	133,032.72	5.83
24,338.19	29,170.00	6,385.92	19,832.63	21,019.39	100,746.13	3.52
9,212.64	4,835.00	26,877.95	23,800.99	24,962.26	89,688.84	8.59
<u>16,371.73</u>	<u>3,671.00</u>	<u>36,500.41</u>	<u>5,837.67</u>	<u>11,633.14</u>	<u>74,013.95</u>	<u>4.05</u>
\$427,353.65	\$127,198.23	\$354,395.52	\$149,110.08	\$429,058.59	\$1487,116.07	Av. 4.09
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COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF JANUARY 1944

	<u>NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$101,498.61	\$19,284.74	\$9,652.13	\$9,632.61	\$1,063.49	\$10,696.10
Poston	69,209.24	14,963.71	6,194.76	8,768.95	28.31	8,797.26
Minidoka	59,408.95	12,456.17	5,697.40	6,758.77	476.93	7,235.70
Gila River	57,684.69	18,950.11	8,815.47	10,134.64	139.08	10,273.72
Heart Mt.	57,567.14	12,616.26	5,616.79	6,999.47	28.90	7,028.37
Manzanar	54,029.13	10,837.45	7,662.94	3,174.51	174.41	3,348.92
Jerome	39,470.52	9,149.22	5,199.11	3,950.11	268.33	4,218.44
Granada	37,368.66	8,617.29	4,833.91	3,783.38	12.73	3,796.11
Topsz	36,325.53	11,932.93	7,670.89	4,262.04	(-39.63)	4,222.41
Rohwer	20,830.58	5,234.05	3,311.23	1,922.82	72.67	1,995.49
	<u>\$533,393.05</u>	<u>\$124,041.93</u>	<u>\$64,654.63</u>	<u>\$59,387.30</u>	<u>\$2,225.22</u>	<u>\$61,612.52</u>

OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR JANUARY 1944

(Based on total merchandise & service dept. net sales)

	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	19.00%	9.51%	9.49%	1.04%	10.53%
Poston	21.62%	8.95%	12.67%	.04%	12.71%
Minidoka	20.97%	9.59%	11.38%	.80%	12.18%
Gila River	32.85%	15.28%	17.57%	.24%	17.81%
Heart Mountain	21.91%	9.75%	12.16%	.05%	12.21%
Manzanar	20.07%	14.19%	5.88%	.32%	6.20%
Jerome	23.18%	13.17%	10.01%	.67%	10.68%
Granada	23.06%	12.94%	10.12%	.04%	10.16%
Topaz	32.85%	21.12%	11.73%	(-.11%)	11.62%
Rohwer	<u>25.12%</u>	<u>15.89%</u>	<u>9.23%</u>	<u>.35%</u>	<u>9.58%</u>
Average	<u>24.07%</u>	<u>13.04%</u>	<u>11.03%</u>	<u>.34%</u>	<u>11.37%</u>

COMPARATIVE OPERATING PERCENTAGE CHART
FOR JANUARY 1944

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSE</u>	<u>NET OPER- ATING GAIN</u>
Tule Lake	-	-	-	-	-	-
Poston	19.45%	4.13%	1.09%	1.59%	6.81%	12.64%
Minidoka	17.91%	2.18%	.33%	3.24%	5.75%	12.16%
Gila River	-	-	-	-	-	-
Heart Mountain	18.98%	3.25%	.65%	2.04%	5.94%	13.04%
Manzanar	14.48%	4.16%	.66%	3.22%	8.04%	6.44%
Jerome	21.77%	3.83%	.85%	4.48%	9.16%	12.61%
Granada	22.36%**	4.57%	.75%	5.47%	10.79%**	11.57%
Topaz	21.99%	3.48%	.77%	4.79%	9.04%	12.95%
Rohwer	<u>24.07%*</u>	<u>5.31%</u>	<u>1.73%</u>	<u>5.36%</u>	<u>12.40%*</u>	<u>11.67%</u>
Average	<u>20.12%</u>	<u>3.86%</u>	<u>.86%</u>	<u>3.77%</u>	<u>8.49%</u>	<u>11.63%</u>

*Gross Margin 3.95% above average.
(Should examine retail pricing)
Expenses 3.91% above average.

**Gross Margin 2.24% above average.
Expenses 2.30% above average.

EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR JANUARY 1944

	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>
Tule Lake	283	6,508	14,877	\$358.65	\$6.82
Poston	227	5,976	13,732	304.88	5.04
Minidoka	149	2,654	8,595	398.72	6.91
Gila River	277	5,942	9,715	208.24*	5.73
Heart Mountain	150	-	9,782	383.78	5.88
Manzanar	220	6,190	8,422	250.13*	6.42
Jerome	145	2,243	6,560	272.21	6.01
Granada	128	2,650	6,800	291.94	5.49
Topaz	150	4,835	7,228	242.17*	5.03
Rohwer	<u>120</u>	<u>3,671</u>	<u>6,479</u>	<u>173.59*</u>	<u>3.21**</u>
	2034	40,669	92,190	\$288.43	5.65
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

* Average employee sales too low

** Average per capita sales out of line

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

AS OF FEBRUARY 29, 1944

A S S E T S

	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE of EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 50,389.51	\$2,332.34	\$150,898.80	\$ 17,230.65	\$ 1,800.89	\$222,652.19
Poston	75,216.74	1.54	142,810.50	11,347.11	3,987.47	233,363.36
Manzanar	6,460.04	960.36	97,140.29	8,002.95	1,361.76	113,925.40
Heart Mt.	22,473.51	1,220.42	107,183.78	11,537.22	11,000.04	153,414.97
Minidoka	72,151.09	148.96	77,220.76	9,637.52	619.63	159,777.96
Gila River	60,092.73	1,188.32	106,709.37	14,662.87	9,068.24	191,721.53
Topaz	23,574.55	271.70	37,647.73	9,457.92	9,766.34	80,718.24
Granada	13,207.54	146.86	71,691.43	10,203.53	4,454.33	99,703.69
Rohwer	<u>34,783.02</u>	<u>97.76</u>	<u>51,083.22</u>	<u>6,038.52</u>	<u>1,539.99</u>	<u>93,542.51</u>
	<u>\$358,348.73</u>	<u>\$6,368.26</u>	<u>\$842,385.88</u>	<u>\$98,118.29</u>	<u>\$43,598.69</u>	<u>\$1348319.85</u>

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 78,008.78	\$ 6,606.00	\$ 58,704.46	\$ 15,210.81	\$ 64,122.14	\$ 222,652.19	2.61
67,462.93	5,382.00	71,516.43	11,318.05	77,683.95	233,363.36	3.23
29,138.26	31,041.99	11,503.41	13,124.92	29,116.82	113,925.40	3.58
40,627.56	-	44,684.06	-	68,103.35	153,414.97	3.22
53,308.17	13,872.19	6,348.26	4,689.11	81,560.23	159,777.96	2.85
36,130.34	5,922.00	42,804.09	29,955.35	76,909.75	191,721.53	4.64
11,471.91	4,808.00	13,014.76	23,800.99	27,622.58	80,718.24	5.36
20,811.99	29,515.00	5,958.32	19,718.68	23,699.70	99,703.69	4.08
<u>32,024.21</u>	<u>3,622.00</u>	<u>35,669.06</u>	<u>5,837.67</u>	<u>16,389.57</u>	<u>93,542.51</u>	<u>2.68</u>
<u>\$368,984.15</u>	<u>\$100,769.18</u>	<u>\$290,202.85</u>	<u>\$123,655.58</u>	<u>\$465,208.09</u>	<u>\$1,348,819.85</u>	<u>Av. 3.57</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

FOR THE MONTH OF FEBRUARY 1944.

	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$110,276.49	\$ 22,072.00	\$10,822.23	\$11,249.77	\$ 713.83	\$11,963.60
Poston	66,691.99	15,368.68	6,979.10	8,389.58	(-579.70)	7,809.88
Manzanar	64,303.65	12,696.67	6,983.45	5,713.22	513.99	6,227.21
Heart Mt.	63,324.17	13,475.85	7,490.92	5,984.93	443.99	6,428.92
Minidoka	60,932.77	13,768.59	3,835.01	9,933.58	525.69	10,459.27
Gila River	53,318.92	13,340.95	9,001.19	4,339.76	168.23	4,507.99
Topaz	34,944.72	10,838.80	8,506.87	2,331.93	328.39	2,660.32
Granada	34,283.58	7,778.23	5,190.25	2,587.98	434.47	3,022.45
Rohwer	<u>26,835.53</u>	<u>7,840.74</u>	<u>3,178.83</u>	<u>4,661.91</u>	<u>94.52</u>	<u>4,756.43</u>
	<u>\$514,911.82</u>	<u>\$117,180.51</u>	<u>\$61,987.85</u>	<u>\$55,192.66</u>	<u>\$2,643.41</u>	<u>\$57,836.07</u>

OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR FEBRUARY 1944.

(Based on total merchandise & service dept. net sales)

	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	20.01%	9.81%	10.20%	.64%	10.84%
Poston	23.04%	10.46%	12.58%	(-.86%)	11.72%
Manzanar	19.75%	10.86%	8.89%	.79%	9.68%
Heart Mt.	21.28%	11.83%	9.45%	.70%	10.15%
Minidoka	22.59%	6.29%	16.30%	.86%	17.16%
Gila River	25.02%	16.88%	8.14%	.31%	8.45%
Topaz	31.01%	24.34%	6.67%	.94%	7.61%
Granada	22.68%	15.14%	7.54%	1.27%	8.81%
Rohwer	<u>29.21%</u>	<u>11.84%</u>	<u>17.37%</u>	<u>.35%</u>	<u>17.72%</u>
Average	<u>23.84%</u>	<u>13.05%</u>	<u>10.79%</u>	<u>.55%</u>	<u>11.34%</u>

COMPARATIVE OPERATING PERCENTAGE CHART
FOR FEBRUARY 1944

OF MERCHANDISE SALES DEPARTMENTS ONLY
(Service Department Figures not included)

	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSES</u>	<u>NET OPER- ATING GAIN</u>
Tule Lake	-	-	-	-	-	-
Poston	19.56%	4.20%	1.22%	2.75%	8.17%	11.39%
Manzanar	13.62%	3.00%	.82%	2.08%	5.90%	7.72%
Heart Mt.	18.39%	4.43%	.62%	3.33%	8.38%	10.01%
Minidoka	20.30%	2.37%	.31%	1.64%	4.32%	15.98%
Gila River	-	-	-	-	-	-
Topaz	18.92%	5.26%	.81%	5.86%	11.93%***	6.99%
Granada	18.86%	3.77%	1.04%	7.76%	12.57%*	6.29%
Rohwer	<u>23.70%</u>	<u>3.42%</u>	<u>1.58%</u>	<u>3.00%</u>	<u>8.00%**</u>	<u>15.70%</u>
Average	<u>19.05%</u>	<u>3.77%</u>	<u>.92%</u>	<u>3.78%</u>	<u>8.47%</u>	<u>10.58%</u>

*Expenses 4.10% above average

**Gross Margin 4.65% above average

***Expenses 3.46 above average

EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR FEBRUARY 1944.

	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>
Tule Lake	283	6,508	14,877	\$389.66	\$7.41
Poston	227	5,976	13,732	293.79	4.85
Manzanar	189	6,130	6,491	340.23	10.45
Heart Mt.	145	-	9,593	436.71	6.75
Minidoka	140	2,821	8,695	435.20	7.00
Gila River	277	5,942	9,715	192.48	5.48
Topaz	148	4,808	7,144	236.11	4.89
Granada	130	2,650	6,500	263.71	5.27
Rohwer	<u>131</u>	<u>3,622</u>	<u>6,333</u>	<u>204.85</u>	<u>4.23</u>
	1670	38,457	83,080	\$310.30	\$6.25
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF MARCH 31, 1944.

A S S E T S

	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Poston	\$100,301.85	\$ 10.54	\$137,121.41	\$10,907.74	\$ 3,551.50	\$ 251,893.04
Manzanar	9,385.85	2163.67	99,519.94	7,622.36	1,300.07	119,991.89
Tule Lake	70,081.67	265.23	157,369.73	19,859.23	1,762.36	249,338.22
Minidoka	55,842.62	145.54	77,817.05	9,118.53	602.60	143,526.34
Gila River	48,192.37	1110.02	123,335.35	14,839.16	8,009.01	195,485.91
Heart Mt.	40,357.25	1298.65	108,137.12	11,375.67	10,275.20	171,443.89
Topaz	30,295.92	338.88	47,512.20	9,263.86	11,585.86	98,996.72
Granada	18,081.64	2648.06	70,912.34	10,166.58	4,315.82	106,124.44
Rohwer	<u>25,876.45</u>	<u>97.76</u>	<u>54,461.14</u>	<u>5,924.11</u>	<u>1,410.21</u>	<u>87,769.67</u>
Total	<u>\$398,415.62</u>	<u>\$8078.35</u>	<u>\$876,186.28</u>	<u>\$99,077.24</u>	<u>\$42,812.63</u>	<u>\$1424,570.12</u>

✓
DEFENSE

U.S. War relocation authority
Combined operating statement of business enterprises

E2.541

OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CAMP

AS OF MARCH 31, 1944

A S S E T S



CASH	RECEIVABLES	INVENTORY	NET VALUE OF EQUIPMENT	DEFERRED & OTHER ASSETS	TOTAL ASSETS
Poston	\$100,301.85	\$10,254	\$137,151.41	\$2,551.50	\$251,859.04
Manzanar	9,385.85	2463.67	99,519.94	1,300.07	119,999.88
Tule Lake	70,081.67	265.23	127,369.73	1,768.36	249,525.82
Minidoka	55,845.65	145.54	77,817.05	605.60	144,538.36
Gila River	48,192.37	1110.02	159,355.35	8,009.07	199,466.81
Heart Mt.	40,357.25	1998.65	108,137.15	10,575.50	171,443.89
Topaz	30,235.35	338.88	47,516.50	11,585.60	99,996.33
Granada	15,081.64	5418.06	70,512.34	4,375.85	109,154.44
Lowry	25,676.45	97.76	54,461.14	1,410.87	87,709.62
Total	\$398,415.65	\$8078.35	\$676,156.88	\$45,815.63	\$1,491,310.51

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 76,923.60	\$ 5,382.00	\$ 71,450.72	\$ 11,318.05	\$ 86,818.67	\$ 251,893.04	3.87
42,480.88	31,096.90	18,751.20	15,039.83	12,803.08	119,991.89	2.61
96,530.38	6,873.00	79,159.62	20,504.45	46,270.77	249,338.22	2.35
29,817.21	14,062.19	6,357.89	4,512.11	88,776.94	143,526.34	4.48
34,292.55	5,745.00	41,628.04	29,900.49	83,919.83	195,485.91	5.03
50,189.66	-	44,659.96	-	76,594.27	171,443.89	2.98
24,530.67	4,875.00	12,496.18	23,896.87	33,198.00	98,996.72	3.18
23,490.61	29,385.00	1,914.46	15,675.20	35,659.17	106,124.44	3.90
24,888.49	3,596.00	35,669.06	5,837.67	17,778.45	87,769.67	3.23
<u>\$403, 144.05</u>	<u>\$101,015.09</u>	<u>\$312,087.13</u>	<u>\$126,684.67</u>	<u>\$481,819.18</u>	<u>\$1424,570.12</u>	<u>3.51</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF MARCH 1944.

	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Poston	\$ 78,300.87	\$ 16,236.42	\$ 6,949.54	\$ 9,286.88	\$(-139.33)	\$ 9,147.55
Manzanar	51,059.38	11,330.31	7,806.75	3,523.56	(-533.39)	2,990.17
Tule Lake	159,732.30	27,322.31	8,934.45	18,387.86	5,223.21	23,611.07
Minidoka	67,168.71	11,692.03	5,070.91	6,621.12	595.49	7,216.61
Gila River	64,347.18	16,592.58	9,554.82	7,037.76	(- 27.68)	7,010.08
Heart Mt.	66,709.00	14,357.63	6,291.24	8,066.39	424.53	8,490.92
Topaz	41,015.19	12,372.74	8,041.44	4,331.30	1,244.12	5,575.42
Granada	40,661.86	13,486.53	5,665.60	7,820.93	322.75	8,143.68
Rohwer	<u>25,849.58</u>	<u>6,530.92</u>	<u>5,262.95</u>	<u>1,267.97</u>	<u>120.91</u>	<u>1,388.88</u>
Total	<u>\$594,844.07</u>	<u>\$129,921.47</u>	<u>\$63,577.70</u>	<u>\$66,343.77</u>	<u>\$7,220.61</u>	<u>\$73,574.38</u>

OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR MARCH, 1944.

(Based on total merchandise & service dept. net sales)

	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Poston	20.73%	8.87%	11.86%	(-.16%)	11.69%
Manzanar	22.19	15.29	6.90	1.05	5.85
Tule Lake	17.10	5.59	11.51	3.27	14.78
Minidoka	17.40	7.54	9.86	.88	10.74
Gila River	25.78	14.85	10.93	(-.04)	10.89
Heart Mt.	21.52	9.43	12.09	.63	12.72
Topaz	30.16	19.60	10.56	3.03	13.59
Granada	33.16	13.93	19.23	.79	20.02
Rohwer	<u>25.26</u>	<u>20.36</u>	<u>4.90</u>	<u>.47</u>	<u>5.37</u>
Averages	23.70%	12.82%	10.87%	1.10%	11.74%
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COMPARATIVE OPERATING PERCENTAGE CHART
FOR MARCH 1944.

OF MERCHANDISE SALES DEPARTMENTS ONLY
(Service Department Figures not included)

	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSES</u>	<u>NET OPER- ATING GAIN</u>
Poston	17.99%	3.78%	1.18%	2.01%	6.97%	11.02%
Manzanar	14.30%	3.14%	.88%	4.39%	8.41%	5.89%***
Tule Lake	-	-	-	-	-	-
Minidoka	13.67%	2.48%	.28%	2.01%	4.77%	8.90%
Gila River	-	-	-	-	-	-
Heart Mt.	18.34%	2.60%	1.42%	1.63%	5.65%	12.69%
Topaz	17.05%	2.63%	.84%	4.09%	7.56%	9.49%
Granada	30.87%*	3.84%	.87%	5.52%	10.23%	20.64%
Rohwer	<u>21.49%</u>	<u>10.82%</u>	<u>2.06%</u>	<u>3.63%</u>	<u>16.51%**</u>	<u>4.98%</u>
Averages	<u>19.10%</u>	<u>4.18%</u>	<u>1.07%</u>	<u>3.32%</u>	<u>8.58%</u>	<u>10.90%</u>

*Gross Margin 11.77 above average (Re-examine retail pricing)

**Total Expense 7.93 above average

***Net operating gain 5.01 below average

EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR MARCH 1944.

	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>
Poston	221	5,976	12,993	\$354.30	\$ 6.02
Manzanar	200	6,190	6,420	255.30	8.25
Tule Lake	283	6,508	14,877	564.42	10.73
Minidoka	148	2,654	8,454	453.16	7.94
Gila River	277	5,942	9,715	232.30	6.62
Heart Mt.	145	-	9,468	460.06	7.08
Topaz	159	4,875	7,028	257.95	5.83
Granada	135	2,615	6,500	301.19	6.25
Rohwer	<u>131</u>	<u>3,622</u>	<u>6,333</u>	<u>197.32</u>	<u>4.08</u>
Total	<u>1699</u>	<u>38,382</u>	<u>81,788</u>	Av. \$341.77	<u>\$6.97</u>

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U.S. War Relocation Authority

F2.541

COMBINED OPERATING STATEMENT

OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

QUARTER ENDING MARCH 31, 1944

<u>PROJECT</u>	<u>NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Poston	\$ 214,202.10	\$ 46,568.81	\$ 20,123.40	\$ 26,445.41	\$ (690.72)	\$ 25,754.69
Manzanar	169,392.16	34,864.43	22,453.14	12,411.29	155.01	12,566.30
Tule Lake	371,507.40	68,679.05	29,408.81	39,270.24	7,000.53	46,270.77
Minidoka	187,510.43	37,916.79	14,603.32	23,313.47	1,598.11	24,911.58
Gila River	175,350.79	46,214.13	24,701.97	21,512.16	279.63	21,791.79
Heart Mt.	187,600.31	40,449.74	19,398.95	21,050.79	897.42	21,948.21
Topaz	112,285.44	35,144.47	24,219.20	10,925.27	1,532.88	12,458.15
Granada	112,314.10	29,882.05	15,689.76	14,192.29	769.95	14,962.24
Rohwer	73,515.69	19,605.71	11,753.01	7,852.70	288.10	8,140.80
Jerome	166,863.65	32,716.54	22,441.73	10,274.81	694.26	10,969.07
Totals	<u>\$1,770,542.07</u>	<u>\$392,041.72</u>	<u>\$204,793.29</u>	<u>\$187,248.43</u>	<u>\$12,825.17</u>	<u>\$199,773.60</u>

RECEIVED
CALIFORNIA
AUG 18 1944
RELOCATION DIVISION

OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR QUARTER ENDING MARCH 31, 1944

(Based on Total Merchandise and Service Dept. Net Sales)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Poston	21.74%	9.39%	12.35%	(-.32)%	12.03%
Manzanar	20.58	13.25	7.33	.09	7.42
Tule Lake	18.48	7.91	10.57	1.88	12.45
Minidoka	20.22	7.79	12.43	.85	13.28
Gila River	26.36	14.09	12.27	.16	12.43
Heart Mt.	21.56	10.34	11.22	.48	11.70
Topaz	31.30	21.57	9.73	1.37	11.10
Granada	26.61	13.97	12.64	.68	13.32
Rohwer	26.67	15.99	10.68	.39	11.07
Jerome	<u>19.61</u>	<u>13.45</u>	<u>6.16</u>	<u>.42</u>	<u>6.58</u>
Averages	<u>23.31</u>	<u>12.77</u>	<u>10.54</u>	<u>.60</u>	<u>11.14</u>

COMPARATIVE OPERATING PERCENTAGE CHART
FOR QUARTER ENDING MARCH 31, 1944.

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSE</u>	<u>NET OPERATING GAIN</u>
Poston	19.00%	4.04%	1.16%	2.12%	7.32%	11.68%
Manzanar	14.13	3.43	.79	3.23	7.45	6.68
Tule Lake	-	-	-	-	-	-
Minidoka	17.18	2.36	.31	2.27	4.94	12.24
Gila River	-	-	-	-	-	-
Heart Mt.	18.57	3.43	.90	2.33	6.66	11.91
Topaz	19.32	3.79	.81	4.91	9.51	9.81
Granada	24.03	4.06	.89	6.25	11.20	12.83
Rohwer	23.08	6.51	1.79	4.00	12.30	10.78
Jerome	<u>16.93</u>	<u>2.52</u>	<u>1.13</u>	<u>6.88</u>	<u>10.53</u>	<u>6.40</u>
Averages	<u>19.03</u>	<u>3.77</u>	<u>.97</u>	<u>4.00</u>	<u>8.74</u>	<u>10.29</u>

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF APRIL 30, 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 75,375.27	\$1,387.44	\$159,824.50	\$21,436.67	\$ 2,369.31	\$ 260,393.19
Manzanar	15,394.85	1,962.43	102,845.29	7,242.58	1,225.87	128,671.02
Heart Mt.	18,460.07	1,057.10	100,272.41	11,200.43	10,405.33	141,395.34
Poston	97,652.12	24.62	131,271.01	10,601.63	3,747.31	243,296.69
Minidoka	71,089.73	114.97	82,338.90	9,144.69	368.64	163,056.93
Gila River	53,778.93	765.28	115,956.24	14,652.82	7,541.09	192,694.36
Topaz	20,300.46	487.05	53,890.09	9,530.07	12,818.30	97,025.97
Granada	13,717.30	149.24	72,008.80	10,026.85	9,114.17	105,016.36
Rohwer	<u>33,066.20</u>	<u>97.76</u>	<u>55,758.98</u>	<u>5,959.64</u>	<u>1,217.14</u>	<u>96,099.72</u>
Totals	<u>\$398,834.93</u>	<u>\$6,045.89</u>	<u>\$874,166.22</u>	<u>\$99,795.38</u>	<u>\$48,807.16</u>	<u>\$1,427,649.58</u>

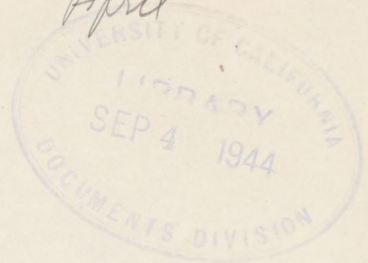
DEFENSE

U.S. War relocation auth

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Combined balance sheet...

April



ASSETS	LIABILITIES & OTHER	NET VALUE	PROPERTY	PROPERTY	PROPERTY
250,321.00	2,369.71	251,456.67	250,321.00	250,321.00	250,321.00
158,617.02	1,552.64	1,246.28	108,595.23	108,595.23	108,595.23
140,339.74	10,402.33	11,200.43	100,242.41	100,242.41	100,242.41
647,320.77	3,747.37	10,601.63	10,601.63	10,601.63	10,601.63
163,002.80	368.64	2,144.69	85,328.90	85,328.90	85,328.90
102,604.40	1,541.03	14,652.82	12,956.24	12,956.24	12,956.24
37,002.74	12,818.70	9,530.07	33,469.09	33,469.09	33,469.09
108,016.70	2,114.17	10,626.82	12,008.80	12,008.80	12,008.80
36,002.10	1,817.14	2,922.64	22,128.98	22,128.98	22,128.98
21,527,642.30	21,707,100	22,128.98	22,128.98	22,128.98	22,128.98

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 96,811.09	\$ 6,957.00	\$ 76,765.79	\$ 20,021.75	\$ 59,837.56	\$260,393.19	2.44
49,941.63	30,301.90	30,598.74	14,839.20	2,989.55	128,671.02	2.41
32,916.49	-	23,190.17	-	85,288.68	141,395.34	3.64
74,056.96	5,547.75	85,803.28	14,988.98	62,899.72	243,296.69	3.09
108,555.10	14,196.19	22,461.94	8,641.98	9,201.72	163,056.93	1.41
24,221.39	5,646.00	40,305.65	29,817.43	92,703.89	192,694.36	7.04
19,651.08	4,831.00	33,406.31	34,599.73	4,537.85	97,025.97	3.80
18,353.84	29,325.00	1,006.15	15,855.64	40,475.73	105,016.36	4.95
29,166.34	3,558.00	35,558.85	5,837.67	21,978.86	96,099.72	3.05
<u>\$453,673.92</u>	<u>\$100,362.84</u>	<u>\$349,096.88</u>	<u>\$144,602.38</u>	<u>\$379,913.56</u>	<u>\$1,427,649.58</u>	<u>3.53</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF APRIL, 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$139,930.32	\$ 24,250.39	\$11,944.12	\$12,306.27	\$1,375.48	\$13,681.75
Manzanar	44,183.49	8,696.81	6,037.52	2,659.29	330.26	2,989.55
Heart Mt.	71,093.78	14,973.84	6,803.56	8,170.28	524.13	8,694.41
Poston	74,396.37	15,285.89	6,320.24	8,965.65	(-672.25)	8,293.40
Minidoka	69,157.21	13,911.65	5,186.28	8,725.37	476.35	9,201.72
Gila River	59,661.71	17,105.03	8,417.40	8,687.63	96.43	8,784.06
Topaz	43,382.06	10,746.42	6,481.36	4,265.06	272.79	4,537.85
Granada	35,127.10	9,998.27	5,216.26	4,782.01	385.82	5,167.83
Rohwer	<u>32,557.95</u>	<u>8,705.38</u>	<u>4,579.75</u>	<u>4,125.63</u>	<u>74.78</u>	<u>4,200.41</u>
Totals	<u>\$569,489.99</u>	<u>\$123,673.68</u>	<u>\$60,986.49</u>	<u>\$62,687.19</u>	<u>\$2,863.79</u>	<u>\$65,550.98</u>

OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR APRIL, 1944.

(Based on Total Merchandise & Service Dept. Net Sales)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	17.33%	8.54%	8.79%	.98%	9.77%
Manzanar	19.67	13.66	6.01	.76	6.77
Heart Mt.	21.06	9.56	11.50	.72	12.22
Poston	20.55	8.50	12.05	(.90)	11.15
Minidoka	20.12	7.50	12.62	.69	13.31
Gila River	28.67	14.11	14.56	.16	14.72
Topaz	24.77	14.94	9.83	.63	10.46
Granada	28.46	14.85	13.61	1.10	14.71
Rohwer	<u>26.74</u>	<u>14.07</u>	<u>12.67</u>	<u>.23</u>	<u>12.90</u>
Averages	23.04%	11.75%	11.29%	.49%	11.78%
	=====	=====	=====	=====	=====

COMPARATIVE OPERATING PERCENTAGE CHART

FOR APRIL 1944.

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSE</u>	<u>NET OPER- ATING GAIN</u>
Tule Lake	-	-	-	-	-	-
Manzanar	13.80%	3.62%	.92%	2.83%	7.37%	6.43%
Heart Mt.	18.13	2.79	1.49	1.31	5.59	12.54
Poston	18.37	3.89	1.19	1.70	6.78	11.59
Minidoka	13.78	2.51	.28	2.11	4.90	8.88
Gila River	-	-	-	-	-	-
Topaz	19.89	3.33	1.23	3.63	8.19	11.70
Granada	-	-	-	-	-	-
Rohwer	<u>23.04</u>	<u>6.65</u>	<u>1.61</u>	<u>2.42</u>	<u>10.68</u>	<u>12.36</u>
Averages	<u>17.83%</u>	<u>3.80%</u>	<u>1.12%</u>	<u>2.33%</u>	<u>7.25%</u>	<u>10.58%</u>

EMPLOYEE AND PER CAPITA SALES COMPARISON

FOR APRIL 1944.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE PER CAPITA SALES</u>
Tule Lake	283	6508	14,877	\$494.45	\$ 9.40
Manzanar	197	6032	6,261	224.28	7.05
Heart Mt.	143	-	9,009	497.01	7.78
Poston	-	-	-	-	-
Minidoka	-	-	-	-	-
Gila River	-	-	-	-	-
Topaz	155	4831	6846	279.90	6.34
Granada	125	2606	6500	281.02	5.40
Rohwer	-	-	-	-	-
Totals	903	19,977	43,493	\$369.56	\$ 7.67

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF MAY 31, 1944.

A S S E T S

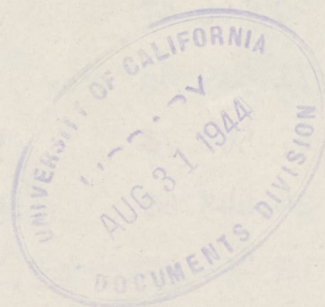
<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 95,827.29	\$ 3,252.07	\$155,283.13	\$ 21,325.70	\$ 3,828.60	\$ 280,024.84
Manzanar	7,469.04	2,294.53	106,389.95	7,391.37	1,029.45	124,574.34
Heart Mt.	37,354.44	924.87	94,132.32	11,136.79	9,711.52	153,259.94
Poston	90,466.47	252.64	143,592.92	10,629.65	3,658.62	248,600.30
Minidoka	71,519.66	86.90	83,828.22	9,022.14	335.14	164,792.06
Gila River	67,568.78	992.98	102,560.07	14,558.65	7,608.91	193,289.39
Topaz	24,643.60	586.24	52,746.90	9,712.15	12,910.73	100,599.62
Granada	18,468.93	7,127.72	69,715.16	10,991.03	4,657.27	110,960.11
Rohwer	28,667.35	97.76	64,737.64	7,601.08	1,178.49	102,278.32
Totals	<u>\$41,981.56</u>	<u>\$15,615.71</u>	<u>\$872,991.36</u>	<u>\$102,871.56</u>	<u>\$44,918.73</u>	<u>\$1,478,378.92</u>

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DEFENSE

LOS War relac auth

Combined oper state of bus. enterprise

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LIABILITIES

<u>PAYABLES</u>	<u>PAID IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 97,969.08	\$ 7,048.00	\$ 76,076.17	\$ 19,076.69	\$ 79,650.90	\$ 260,024.84	2.60
39,532.29	30,151.90	24,223.24	24,361.60	6,305.31	124,574.34	2.94
35,251.47	-	23,190.17	-	94,818.30	153,259.94	3.76
82,686.39	5,161.25	74,190.26	14,988.98	71,573.40	248,600.30	2.80
101,274.55	13,916.18	22,462.42	8,569.76	18,569.15	164,792.06	1.53
15,337.46	5,491.00	38,679.98	29,784.11	103,996.84	193,289.39	11.16
18,352.98	4,803.00	33,406.31	34,599.73	9,437.60	100,599.62	4.25
21,646.19	28,905.00	863.16	15,384.58	44,141.18	110,960.11	4.40
28,894.26	3,445.00	35,490.72	5,837.67	28,610.67	102,278.32	3.24
<u>\$440,944.67</u>	<u>\$98,921.33</u>	<u>\$728,604.45</u>	<u>\$152,605.12</u>	<u>\$457,303.35</u>	<u>\$1,478,378.92</u>	<u>(Av. 4.08)</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF MAY 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$158,994.53	\$ 28,619.02	\$11,936.67	\$16,682.35	\$2,396.34	\$19,078.69
Manzanar	51,077.73	12,222.21	6,271.36	5,950.85	354.46	6,305.31
Heart Mt.	68,930.12	15,159.09	5,968.98	9,190.11	339.51	9,529.62
Poston	82,023.10	18,244.32	8,548.06	9,696.26	(-1,017.76)	8,678.50
Minidoka	67,691.29	13,265.05	4,330.53	8,934.52	432.91	9,367.43
Gila River	65,418.84	19,281.66	8,416.41	10,865.25	427.70	11,292.95
Topaz	42,735.58	11,425.88	6,723.24	4,702.64	197.11	4,899.75
Grenada	41,898.27	9,084.36	5,504.41	3,579.95	458.16	4,038.11
Rohwer	44,948.48	12,558.37	6,086.41	6,471.96	159.85	6,631.81
Totals	<u>\$623,717.90</u>	<u>\$139,859.96</u>	<u>\$63,786.47</u>	<u>\$76,073.89</u>	<u>\$3,748.28</u>	<u>\$79,822.17</u>

COMPARATIVE OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR MAY 1944

(BASED ON TOTAL MERCHANDISE AND SERVICE DEPT. NET SALES)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
Tule Lake	18.00%	7.51%	10.49%	1.51%	12.00%
Manzanar	23.93	12.28	11.65	.69	12.34
Heart Mt.	21.99	8.66	13.33	.49	13.82
Poston	22.24	10.42	11.82	(-1.24)	10.58
Minidoka	19.60	6.40	13.20	.64	13.84
Gila River	29.47	12.86	16.61	.65	17.26
Topaz	26.74	15.74	11.00	.46	11.46
Granada	21.68	13.14	8.54	1.09	9.63
Rohwer	27.94	13.54	14.40	.36	14.76
Average	23.51%	11.17%	12.34%	.52%	12.86%

*Based on number of projects rather than
on combined aggregate sales.

COMPARATIVE OPERATING PERCENTAGE CHART

FOR MAY, 1944

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES EXCLUDED.)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMIN. EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>
Tule Lake	-	-	-	-	-	-
Manzanar	17.00%	2.70%	.74%	3.08%	6.52%	10.48%
Heart Mt.	18.81%	3.26%	.73%	1.15%	5.14%	13.67%
Poston	19.11%	4.28%	1.10%	3.05%	8.43%	10.68%
Minidoka	-	-	-	-	-	-
Gila River	-	-	-	-	-	-
Topaz	19.60%	4.90%	.85%	4.05%	9.80%	9.80%
Granada**	22.05%	3.50%	1.13%	5.77%	10.40%	11.65%
Rohwer	25.00%	8.26%	.94%	2.10%	11.30%	13.70%
Averages*	20.26%	4.49%	.91%	3.20%	8.60%	11.66%

**Combines averages for April and May

*Based on number of projects reporting
rather than on combined aggregate sales.

EMPLOYEES AND PER CAPITA SALES COMPARISON

FOR MAY 1944.

<u>PROJECT</u>	<u>NUMBER OF EMPLOYEES</u>	<u>NUMBER OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>
Tule Lake	384	7,048	18,631	\$414.06	\$8.54
Manzanar	197	6,032	6,261	259.28	8.16
Heart Mt.	150	-	8,827	459.53	7.81
Poston	265	5,064	12,312	309.52	6.66
Minidoka	153	2,741	7,562	442.43	8.95
Gila River	218	5,491	8,578	300.09	7.63
Topaz	159	4,454	6,492	268.74	6.58
Granada	117	2,567	6,300	358.10	6.65
Rohwer	119	3,445	5,144	377.72	8.74
Totals	1,762	36,842	80,107	(\$354.39)*	(\$7.75)*

*Based on number of projects rather than combined populations and number of employees.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF JUNE 30, 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 97,717.48	\$ 6,514.02	\$171,238.93	\$ 22,052.75	\$ 2,871.80	\$ 300,394.98
Manzanar	9,206.44	2,269.81	102,866.27	7,227.33	1,122.07	122,691.92
Heart Mt.	21,304.87	666.43	93,532.70	10,589.60	9,821.74	135,915.34
Poston	83,869.31	424.94	158,591.17	11,513.71	6,785.32	261,184.45
Minidoka	96,350.73	88.61	77,743.13	8,876.68	1,526.92	184,586.07
Gila River	78,906.02	1,679.78	110,563.05	14,496.93	4,322.33	209,968.11
Topaz	15,990.96	1,097.67	52,423.06	10,202.57	8,071.12	87,785.38
Granada	18,418.96	7,039.45	71,603.31	10,769.07	4,563.03	112,393.82
Rohwer	<u>35,178.17</u>	<u>97.76</u>	<u>54,841.13</u>	<u>7,552.68</u>	<u>1,724.20</u>	<u>99,393.94</u>
	<u>\$456,942.94</u>	<u>\$19,878.47</u>	<u>\$893,402.75</u>	<u>\$103,281.32</u>	<u>\$40,808.53</u>	<u>\$1,514,314.01</u>

Note: All schedules are based on information available in monthly financial statements and are subject to minor adjustments in the course of audits.

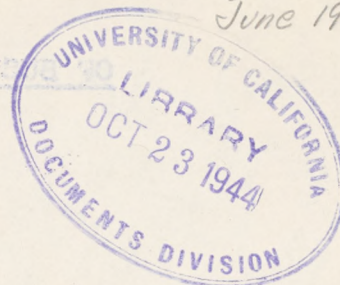
DEFENSE

U.S. War Reloc. Auth.

Combined operating statement of business enterprises

E2.541

June 1944



UNITED STATES DEPARTMENT OF THE INTERIOR
BUREAU OF RECLAMATION
WASHINGTON, D. C.

PROJECT	CASH	RECEIVABLES	INVENTORY	NET VALUE OF EQUIPMENT	DEPRECIATION & OTHER ASSETS	TOTAL ASSETS
Table Lake	\$ 21,117.48	\$ 6,514.05	\$ 171,238.93	\$ 25,052.75	\$ 8,471.80	\$ 300,394.98
Manzanar	2,208.44	2,269.81	105,886.21	1,851.33	1,122.07	112,691.25
Heart Mt.	21,304.87	666.43	23,232.70	10,589.60	2,821.74	135,915.34
Poston	23,889.31	124.94	128,291.17	11,213.71	6,788.38	261,124.45
Malabok	26,350.73	88.61	77,747.23	8,816.68	1,526.98	184,569.07
Gila River	78,906.02	1,619.78	110,569.05	24,496.93	4,322.73	209,904.51
Topaz	15,220.26	1,097.67	22,423.06	10,202.57	2,071.15	47,783.33
Granada	18,418.96	7,039.45	71,603.31	10,789.07	4,527.03	112,393.62
Rowley	35,178.17	97.76	54,843.13	7,222.68	1,724.80	99,323.44
	246,942.94	219,878.47	827,402.75	103,281.35	24,802.53	1,414,314.02

Note: All schedules are based on information available to monthly financial statements and are subject to minor adjustments in the course of audit.

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 80,860.28	\$ 7,370.00	\$118,046.67	\$ 23,877.33	\$ 70,240.70	\$ 300,394.98	3.41
36,817.43	29,861.90	24,074.19	29,963.70	1,974.70	122,691.92	3.10
31,554.61	-	1,902.14	-	102,458.59	135,915.34	3.66
88,640.25	5,071.00	72,558.74	14,988.98	79,925.48	261,184.45	2.74
115,605.30	13,850.19	22,462.59	8,532.25	24,135.74	184,586.07	1.51
27,877.47	5,393.00	37,249.61	58,566.13	80,881.90	209,968.11	6.86
13,641.58	4,780.00	20,958.56	34,599.73	13,805.51	87,705.38	5.09
17,970.60	29,490.00	837.00	15,107.66	48,988.56	112,393.82	5.40
20,371.57	3,537.00	35,487.60	5,830.17	34,167.60	99,393.94	4.42
<u>\$433,339.09</u>	<u>\$99,353.09</u>	<u>\$333,577.10</u>	<u>\$191,465.95</u>	<u>\$456,578.78</u>	<u>\$1,514,314.01</u>	Av. 4.02

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF JUNE 1944.

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$152,075.85	\$ 47,858.75	\$13,242.31	\$34,616.44	\$2,863.82	\$37,480.26
Manzanar	44,873.54	7,894.04	6,035.15	1,858.89	115.81	1,974.70
Heart Mt.	60,433.61	13,315.90	6,247.24	7,068.66	571.63	7,640.29
Poston	76,996.89	16,697.37	8,078.05	8,619.32	70.10	8,689.42
Minidoka	58,580.92	10,032.32	4,891.02	5,141.30	425.29	5,566.59
Gila River	54,679.85	15,791.70	9,821.77	5,969.93	148.74	6,118.67
Topaz	39,891.68	11,395.33	7,306.21	4,089.12	278.79	4,367.91
Granada	36,052.21	9,648.11	5,172.27	4,475.84	607.06	5,082.90
Rohwer	<u>39,517.26</u>	<u>10,213.23</u>	<u>4,837.13</u>	<u>5,376.10</u>	<u>180.83</u>	<u>5,556.93</u>
	<u>\$563,101.81</u>	<u>\$142,846.75</u>	<u>\$65,631.15</u>	<u>\$77,215.60</u>	<u>\$5,262.07</u>	<u>\$82,477.67</u>

COMPARATIVE OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR JUNE 1944

(BASED ON TOTAL MERCHANDISE & SERVICE DEPT. NET SALES)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>
Tule Lake	31.47%	8.71%	22.76%	1.88%
Manzanar	17.59	13.45	4.14	.26
Heart Mt.	22.04	10.34	11.70	.95
Poston	21.68	10.49	11.19	.10
Minidoka	17.13	8.35	8.78	.72
Gila River	28.88	17.96	10.92	.27
Topaz	28.57	18.32	10.25	.70
Granada	26.76	14.34	12.42	1.68
Rohwer	<u>25.84</u>	<u>12.24</u>	<u>13.60</u>	<u>.46</u>
Averages	24.44%	12.69%	11.75%	.78%

COMPARATIVE OPERATING PERCENTAGE CHART

FOR JUNE 1944

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED.)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSE</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSE</u>	<u>NET OPER- ATING GAIN</u>
	- %	- %	- %	- %	- %	- %
Tule Lake	- %	- %	- %	- %	- %	- %
Manzanar	10.27%	2.89%	.92%	4.26%	8.07%	2.20 %
Heart Mt.	18.29	3.81	1.16	1.24	6.21	12.08
Poston	19.65	5.46	1.70	1.57	8.73	10.92
Minidoka	12.80	2.58	.42	2.70	5.70	7.10
Gila River	23.70	4.93	3.21	5.13	13.27	10.43
Topaz	21.52	4.54	1.50	4.93	10.97	10.55
Granada	22.44	4.37	1.06	5.70	11.13	11.31
Rohwer	<u>24.33</u>	<u>7.37</u>	<u>1.34</u>	<u>1.66</u>	<u>10.37</u>	<u>13.96</u>
Averages	<u>19.13%</u>	<u>4.50%</u>	<u>1.41%</u>	<u>3.40%</u>	<u>9.31%</u>	<u>9.82%</u>

EMPLOYEE AND PER CAPITA SALES COMPARISON

FOR JUNE 1944.

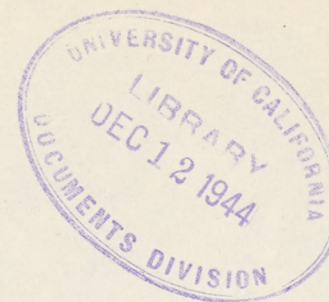
(BASED ON TOTAL SALES INCLUDING MDSE & SERVICE DEPTS.)

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
Tule Lake	382	7,370	18,656	\$398.10	\$8.15	8.73
Manzanar	177	6,002	5,701	253.50	7.87	4.24
Heart Mt.	153	-	8,980	395.00	6.73	5.78
Poston	298	5,087	11,707	258.38	6.58	4.63
Minidoka	161	2,815	7,058	363.85	8.30	7.61
Gila River	264	5,393	10,187	207.12	5.37	4.27
Topaz	171	4,780	6,081	233.28	6.56	6.08
Granada	116	2,599	6,300	310.78	5.72	4.15
Rohwer	<u>131</u>	<u>3,537</u>	<u>7,178</u>	<u>301.66</u>	<u>5.51</u>	<u>5.78</u>
Totals	<u>1,853</u>	<u>37,583</u>	<u>81,848</u>	(Av. 302.41)	(Av. 6.75)	(Av. 5.70)

✓
DEFENSE

[us War relocation authority]

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COMBINED BALANCE SHEET AND
OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF JULY 1944.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF JULY 31, 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$123,349.26	\$ 6,750.45	\$163,360.61	\$18,234.96	\$ 5,462.45	\$ 317,157.73
Manzanar	12,230.08	1,268.90	93,016.19	6,966.13	1,076.81	114,558.11
Heart Mt.	35,138.44	1,717.47	93,184.52	9,093.74	9,495.26	148,629.43
*Poston	83,869.31	424.94	158,591.17	11,513.71	6,785.32	261,184.45
Minidoka	44,731.99	-	70,146.52	9,128.58	5,266.27	129,273.36
Gila River	65,587.37	1,592.80	114,207.29	16,381.26	3,467.21	201,235.93
Topaz	72,538.20	789.24	39,881.94	10,105.54	8,641.32	131,956.24
Granada	22,149.84	7,299.59	73,786.14	9,082.81	4,468.79	116,787.17
Rohwer	<u>38,888.15</u>	<u>97.76</u>	<u>55,136.48</u>	<u>7,364.14</u>	<u>1,647.62</u>	<u>103,134.15</u>
	<u>\$498,482.64</u>	<u>\$19,941.15</u>	<u>\$861,310.86</u>	<u>\$97,870.87</u>	<u>\$46,311.05</u>	<u>\$1,523,916.57</u>

*Entire line as of June 30th.

LIABILITIES

<u>Payables</u>	<u>PAID-IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$160,757.06	\$ 7,441.00	\$ 98,171.06	\$ 29,370.70	\$ 21,417.91	\$ 317,157.73	1.83
26,628.97	29,131.90	40,893.49	14,350.77	3,552.98	114,558.11	4.00
28,025.58	-	1,025.55	6,151.75	113,426.55	148,629.43	4.64
88,640.25	5,071.00	72,558.74	14,988.98	79,925.48	261,184.45	2.74
44,312.47	13,156.70	6,800.22	30,852.12	34,151.85	129,273.36	2.59
53,922.58	5,488.00	79,107.69	57,963.91	4,753.75	201,235.93	3.36
54,041.36	4,761.00	20,958.56	34,599.73	17,595.59	131,956.24	2.09
16,199.45	30,060.00	771.87	15,071.47	54,684.38	116,787.17	6.37
<u>27,842.26</u>	<u>3,991.00</u>	<u>26,921.25</u>	<u>5,948.88</u>	<u>38,430.76</u>	<u>103,134.15</u>	<u>3.38</u>
<u>\$500,369.98</u>	<u>\$99100.60</u>	<u>\$347,208.43</u>	<u>\$209,298.31</u>	<u>\$367,939.25</u>	<u>\$1523,916.57</u>	Av. <u>3.44</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF JULY 1944.

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>TOTAL OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN.</u>
Tule Lake	\$154,253.26	\$ 29,570.23	\$ 9,875.72	\$19,694.51	\$1,723.40	\$21,417.91
Manzanar	43,948.98	9,856.57	6,511.29	3,345.28	207.70	3,552.98
Heart Mt.	60,298.50	14,599.23	5,559.66	9,039.57	241.81	9,281.38
Poston	70,111.81	14,739.83	7,549.88	7,189.95	(-185.58)	7,004.37
Minidoka	61,027.70	14,570.26	4,739.12	9,831.14	184.97	10,016.11
Gila River	59,289.06	14,890.89	9,010.27	5,880.62	(1,126.87)	4,753.75
Topaz	37,625.30	11,400.25	7,205.46	4,194.79	(-130.22)	4,064.57
Granada	38,272.57	12,410.31	5,850.15	6,560.16	314.89	6,875.05
Rohwer	<u>34,456.79</u>	<u>8,647.85</u>	<u>4,451.34</u>	<u>4,196.51</u>	<u>66.65</u>	<u>4,263.16</u>
	<u>\$559,283.97</u>	<u>\$130,685.42</u>	<u>\$60,752.89</u>	<u>\$69,932.53</u>	<u>\$1,296.75</u>	<u>\$71,229.28</u>

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR JULY 1944
(BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	19.17%	6.40%	12.77%	1.11%	13.88%
Manzanar	22.43	14.82	7.61	.47	8.08
Heart Mt.	24.21	9.22	14.99	.40	15.39
Poston	21.02	10.77	10.25	(-.26)	9.99
Minidoka	23.87	7.76	16.11	.30	16.41
Gila River	25.12	15.20	9.92	(-1.90)	8.02
Topaz	30.30	19.15	11.15	(-.35)	10.80
Granada	32.43	15.29	17.14	.82	17.96
Rohwer	<u>25.10</u>	<u>12.92</u>	<u>12.18</u>	<u>.19</u>	<u>12.37</u>
Averages	<u>24.85%</u>	<u>12.39%</u>	<u>12.46%</u>	<u>.09%</u>	<u>12.55%</u>

COMPARATIVE OPERATING PERCENTAGE CHART

FOR JULY, 1944

OF MERCHANDISE DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING E EXPENSES</u>	<u>GENERAL EXPENSE</u>	<u>ADMIN. EXPENSE</u>	<u>TOTAL EXPENSES</u>	<u>NET OPER- ATING GAIN</u>
Tule Lake	18.56%	1.98%	1.48%	1.18%	4.64%	13.92%
Manzanar	15.30	3.60	1.03	3.25	7.88	7.42
Heart Mt.	20.62	3.80	.88	1.33	6.01	14.61
Poston	17.89	4.51	1.25	3.17	8.93	8.96
Minidoka	21.32	2.09	.39	2.29	4.77	16.55
Gila River	21.46	4.27	3.27	4.20	11.74	9.72
Topaz	23.62	6.02	1.35	4.48	11.85	11.77
Granada	29.61	3.50	1.74	6.54	11.78	17.83
Rohwer	<u>19.33</u>	<u>3.66</u>	<u>1.43</u>	<u>2.77</u>	<u>7.86</u>	<u>11.47</u>
Averages	<u>20.86%</u>	<u>3.71%</u>	<u>1.42%</u>	<u>3.25%</u>	<u>8.38%</u>	<u>12.48%</u>

EMPLOYEE AND PER CAPITA SALES COMPARISON

FOR JULY 1944.

(BASED ON TOTAL SALES INCLUDING MDSE & SERVICE DEPTS.)

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
Tule Lake	383	7,429	18,689	\$402.75	\$8.25	8.95
Manzanar	172	5,871	5,489	255.52	8.01	4.18
Heart Mt.	146	-	8,730	413.00	6.91	5.35
Poston	298*	5,087*	11,707*	235.28	6.33	4.41
Minidoka	156	2,675	6,842	391.15	8.81	6.86
Gila River	253	5,488	9,962	234.34	5.95	4.55
Topaz	159	4,761	5,825	236.64	6.46	6.21
Granada	110	2,604	5,990	347.93	6.39	3.80
Rohwer	<u>147</u>	<u>3,991</u>	<u>6,792</u>	<u>234.40</u>	<u>5.07</u>	<u>5.47</u>
Totals	<u>1824</u>	<u>37,906</u>	<u>80,026</u>	(Av. \$305.67)	(Av. 6.90)	(Av. 5.53)

*Figures as of June 30.

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OFFENSE
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COMBINED BALANCE SHEET AND
OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF AUGUST 1944.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
AS OF AUGUST 31, 1944

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$ 88,079.31	\$ 4,897.61	\$185,187.01	\$17,605.21	\$ 5,824.05	\$ 301,593.19
Hanzanar	13,803.96	1,771.89	81,403.69	6,668.12	1,586.82	105,234.48
Heart Mt.	49,873.02	1,098.85	94,588.25	8,891.72	9,666.71	164,118.55
Poston	59,552.11	330.85	139,151.04	13,613.85	2,936.06	215,583.91
Minidoka	63,053.61	1,206.04	63,869.72	9,240.62	5,318.95	142,688.94
Gila River	72,418.61	681.60	97,972.80	17,183.39	6,698.45	194,954.85
Topaz	75,100.74	740.70	49,013.66	10,364.78	8,688.01	143,907.89
Granada	32,752.60*	7,946.17**	64,033.19	9,000.58	3,860.15	117,592.69
Rohwer	<u>36,891.84</u>	<u>97.76</u>	<u>50,576.73</u>	<u>7,143.12</u>	<u>1,475.45</u>	<u>96,184.90</u>
	<u>\$491,525.80</u>	<u>\$18,771.47</u>	<u>\$825,796.09</u>	<u>\$99,711.39</u>	<u>\$46,054.65</u>	<u>\$1,481,859.40</u>

*Includes U.S.Bonds \$4,002.75

**Includes C.C.A.Capital Loan 7,026.78

LIABILITIES

<u>PAYABLES</u>	<u>PAID IN CAPITAL</u>	<u>DEFERRED DIVIDENDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED EARNINGS</u>	<u>TOTAL LIABILITIES & NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 84,874.55	\$ 7,505.00	\$ 88,213.83	\$ 27,172.50	\$ 93,827.31	\$ 301,593.19	3.28
24,551.94	25,111.90	41,164.09	12,643.04	1,763.51	105,234.48	3.95
35,523.94	-	1,025.55	-	127,569.06	164,118.55	4.10
53,870.76	4,922.00	77,590.52	17,342.23	61,858.40	215,583.91	3.69
47,128.81	13,146.70	6,715.45	31,506.60	44,191.38	142,688.94	2.72
38,546.13	5,760.00	79,040.96	57,859.31	13,748.45	194,954.85	4.44
61,436.84	4,708.00	20,958.56	34,599.73	22,204.76	143,907.89	2.03
17,232.25	30,155.00	47,039.49	21,532.80	1,633.15	117,592.69	6.08
17,859.13	4,053.00	26,921.25	5,056.65	42,294.87	96,184.90	4.90
<u>\$381,024.35</u>	<u>\$95,361.60</u>	<u>\$388,669.70</u>	<u>\$207,712.86</u>	<u>\$409,090.89</u>	<u>\$1,481,859.40</u>	Av. 3.91

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF AUGUST, 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>TOTAL OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN.</u>
Tule Lake	\$133,908.45	\$ 21,415.92	\$11,589.25	\$ 9,826.67	\$1,601.56	\$11,428.23
Manzanar	41,433.29	8,004.60	5,694.30	2,310.30	(-546.79)	1,763.51
Heart Mt.	66,351.81	14,241.69	6,637.82	7,603.87	386.89	7,990.76
Poston	70,111.81	14,739.83	7,549.89	7,189.94	(-185.57)	7,004.37
Minidoka	65,434.26	14,386.05	4,623.81	9,762.24	277.29	10,039.53
Gila River	63,655.69	17,476.08	10,088.48	7,387.60	1,607.10	8,994.70
Topaz	43,066.40	10,694.95	6,196.84	4,498.11	111.06	4,609.17
Granada	39,937.62	6,218.65	5,837.66	380.99	265.22	646.21
Rohwer	<u>27,604.27</u>	<u>8,174.43</u>	<u>4,412.18</u>	<u>3,762.25</u>	<u>101.86</u>	<u>3,864.11</u>
Totals	<u>\$551,503.60</u>	<u>\$115,352.20</u>	<u>\$62,630.23</u>	<u>\$52,721.97</u>	<u>\$3,618.62</u>	<u>\$56,340.59</u>

COMPARATIVE OPERATING PERCENTAGE CHART

ON TOTAL BUSINESS FOR AUGUST 1944

BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	*15.99%	8.65%	7.34%	1.20%	8.54%
Manzanar	19.32	13.74	5.58	-1.32	4.26
Heart Mt.	21.46	10.00	11.46	.58	12.04
Poston	21.02	10.77	10.25	(-.26)	9.99
Minidoka	21.99	7.07	14.92	.42	15.34
Gila River	27.46	15.85	11.61	2.52	14.13
Topaz	24.83	14.39	10.44	.26	10.70
Granada	*15.57	14.62	.95	.67	1.62
Rohwer	<u>29.61</u>	<u>15.98</u>	<u>13.63</u>	<u>.37</u>	<u>14.00</u>
Averages	<u>21.92%</u>	<u>12.34%</u>	<u>9.58%</u>	<u>.49%</u>	<u>10.07%</u>

*Below normal. However, September figures show substantial increase to adjust above.

COMPARATIVE OPERATING PERCENTAGE CHART

FOR AUGUST 1944

OF MERCHANDISE SALES DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED.)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMIN. EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERA- TING GAIN</u>
Tule Lake	- %	- %	- %	- %	- %	- %
Manzanar	*12.32	3.88	1.02	3.17	8.07	*4.25
Heart Mt.	17.59	2.12	2.91	1.42	6.45	11.14
Poston	17.89	4.51	1.25	3.17	8.93	8.96
Minidoka	16.88	1.96	.37	2.19	4.52	12.36
Gila River	23.86	3.99	3.18	4.94	**12.11	11.75
Topaz	20.32	3.93	1.57	4.06	9.56	10.76
Granada	*14.71	3.65	1.00	6.56	**11.21	* 3.50
Rohwer	<u>21.36</u>	<u>3.48</u>	<u>2.43</u>	<u>2.06</u>	<u>7.97</u>	<u>13.39</u>
Averages	<u>18.12%</u>	<u>3.44%</u>	<u>1.72%</u>	<u>3.45%</u>	<u>8.61%</u>	<u>9.51%</u>

*Considerably below normal averages

**Considerably above normal averages

EMPLOYEE AND PER CAPITA SALES COMPARISON

FOR AUGUST, 1944

(BASED ON TOTAL SALES INCLUDING MDSE & SERVICE DEPTS.)

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
Tule Lake	395	7,457	18,714	\$339.00	\$7.15	* 8.95
Manzanar	169	4,991	5,485	245.17	7.55	4.58
Heart Mt.	155	-	8,608	428.08	7.71	6.42
Poston	265	5,118	11,909	264.57	5.89	4.41
Minidoka	155	2,672	6,930	422.15	9.44	8.46
Gila River	294	5,760	9,625	216.52	6.61	5.00
Topaz	148	4,708	5,812	290.98	7.41	7.68
Granada	107	2,611	5,900	373.18	6.75	5.03
Rohwer	<u>126</u>	<u>4,053</u>	<u>6,724</u>	<u>219.08</u>	<u>4.11</u>	<u>4.27</u>
Totals	<u>1,814</u>	<u>37,370</u>	<u>79,707</u>	(Av. \$310.97)	(Av. \$6.96)	(Aver. 6.09)

*Figure for July

✓
DEFENSE

U.S. War reloc. auth.

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COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF SEPTEMBER, 1944.



COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF SEPTEMBER 30, 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$119,207.25	\$ 9,009.77	\$167,239.39	\$14,449.94	\$ 1,621.27	\$ 311,527.62
Manzanar	22,315.78	3,223.50	67,455.81	6,859.05	3,653.96	103,508.10
Heart Mt.	59,791.92	1,805.27	99,564.33	8,986.79	2,069.38	172,217.69
Poston	64,123.58	1,852.72	133,337.74	13,030.50	2,776.42	215,120.96
Minidoka	66,163.46	90.19	57,284.79	8,586.50	6,258.69	138,383.63
Gila River	79,837.47	736.59	95,476.38	16,864.66	3,700.21	196,615.31
Topaz	77,506.62	713.31	55,700.04	10,305.12	1,390.18	145,615.27
Granada	42,388.15*	8,026.54**	60,449.75	9,528.99	3,892.55	124,285.98
Rohwer	<u>38,366.42</u>	<u>97.76</u>	<u>50,060.40</u>	<u>7,600.57</u>	<u>1,734.90</u>	<u>97,860.05</u>
Totals	<u>\$569,700.65</u>	<u>\$25,555.65</u>	<u>\$786,568.63</u>	<u>\$96,212.12</u>	<u>\$27,097.56</u>	<u>\$1,505,134.61</u>

*Includes: \$6,500.00 U.S.Treasury Bonds

**Includes: \$7,026.78 Consumers Co-op Ass'n Capital Loan, N.Kansas City

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIA- BILITIES & MEMBERS EQUITIES</u>	<u>CURRENT RATIO</u>
\$ 74,833.75	\$ 7,473.00	\$140,371.06	\$ 30,601.57	\$ 58,248.24	\$ 311,527.62	3.95
28,081.69	23,281.90	37,884.31	11,984.49	2,275.71	103,508.10	3.31
38,749.68	-	98,333.55	20,281.52	14,852.94	172,217.69	4.16
53,611.69	4,913.50	72,081.43	17,342.23	67,172.11	215,120.96	3.72
36,320.81	13,504.10	-	37,361.48	51,197.24	138,383.63	3.40
33,129.53	5,721.00	79,193.57	57,492.71	21,078.50	196,615.31	5.31
60,944.80	4,659.00	32,359.79	27,036.20	20,615.48	145,615.27	2.20
19,687.80	30,520.00	47,039.49	21,395.53	5,643.16	124,285.98	5.63
26,231.59	4,063.00	18,513.81	4,798.80	44,252.85	97,860.05	3.37
<u>\$371,591.34</u>	<u>\$94,135.50</u>	<u>\$525,777.01</u>	<u>\$228,294.53</u>	<u>\$285,336.23</u>	<u>\$1505,134.61</u>	Avr. 3.89

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF SEPTEMBER 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN.</u>
Tule Lake	\$137,292.06	\$ 37,855.37	\$13,531.23	\$24,324.14	\$ 1,077.96	\$25,402.10
Manzanar	39,310.15	9,960.73	5,955.22	4,005.51	(-1,729.80)*	2,275.71
Heart Mt.	60,115.43	12,355.00	5,943.67	6,411.33	450.85	6,862.18
Poston	72,226.07	13,198.10	7,090.95	6,107.15	(-825.42)	5,281.73
Minidoka	57,686.30	13,528.08	6,627.19	6,900.89	104.97	7,005.86
Gila River	56,863.88	16,686.44	9,072.10	7,614.34	(-284.29)	7,330.05
Topaz	38,731.93	7,923.97	5,877.77	2,046.20	209.15	2,255.35
Granada	35,902.75	8,968.77	5,453.26	3,515.51	(- 42.20)	3,473.31
Rohwer	<u>28,942.14</u>	<u>9,224.20</u>	<u>5,684.00</u>	<u>3,540.20</u>	<u>(-1,582.22)**</u>	<u>1,957.98</u>
Totals	<u>\$527,070.71</u>	<u>\$129,700.66</u>	<u>\$65,235.39</u>	<u>\$64,465.27</u>	<u>\$(-2,621.00)</u>	<u>\$61,844.27</u>

*Includes: \$1,250.00 loss on bad accounts receivable

**Includes: \$1,320.04 loss on dead stock.

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR SEPTEMBER 1944
(BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
Tule Lake	27.57%	9.86%	17.71%	.79%	18.50%
Manzanar	25.34	15.15	10.19	(-4.40)	5.79
Heart Mt.	20.55	9.89	10.66	.75	11.41
Poston	18.27	9.82	8.45	(-1.14)	7.31
Minidoka	23.45	11.49	11.96	.18	12.14
Gila River	29.34	15.95	13.39	(-.50)	12.89
Topaz	20.46	15.18	5.28	.54	5.82
Granada	24.98	15.19	9.79	(-.12)	9.67
Rohwer	<u>31.87</u>	<u>19.64</u>	<u>12.23</u>	<u>(-5.47)</u>	<u>6.76</u>
Averages	24.65%	13.58%	11.07%	(-1.04)%	10.03%
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

COMPARATIVE OPERATING PERCENTAGE CHART

FOR SEPTEMBER 1944

OF MERCHANDISE DEPARTMENTS ONLY
(Service Department figures excluded)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMIN. EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>
Tule Lake*	17.76%	2.60%	.79%	2.06%	5.45%	12.31%
Manzanar	18.78	3.44	1.18	3.40	8.02	10.76
Heart Mt.	16.80	2.43	2.48	1.35	6.26	10.54
Poston	16.27	3.70	1.02	3.20	7.92	8.35
Minidoka	20.47	3.15	.41	3.17	6.73	13.74
Gila River	25.70	3.94	4.28	3.11	11.33	14.37
Topaz	15.82	3.47	1.02	5.02	9.51	6.31
Granada	22.98	3.63	1.47	6.26	11.36	11.62
Rohwer	<u>22.43</u>	<u>2.78</u>	<u>3.24</u>	<u>4.85</u>	<u>10.87</u>	<u>11.56</u>
Averages	19.67%	3.24%	1.76%	3.61%	8.61%	11.06%
	=====	=====	=====	=====	=====	=====

*Entire line combined for July, August, and September.

EMPLOYEE AND PER CAPITA SALES COMPARISON

FOR SEPTEMBER, 1944

(Based on Total Sales including Mdse & Service Depts.)

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
Tule Lake	395	7,473	18,710	\$347.57	\$7.34	7.20*
Manzanar	145	4,642	5,198	271.10	7.56	4.65
Heart Mt.	143	-	8,438	420.39	7.12	5.74
Poston	228	4,762	11,004	316.78	6.56	5.07
Minidoka	183	2,670	6,510	315.22	8.86	8.08
Gila River	272	5,721	9,277	209.06	6.13	4.81
Topaz	179	4,659	5,613	216.38	5.95	6.30
Granada	107	2,609	5,900	335.54	6.09	4.55
Rohwer	126	4,063	6,336	229.68	4.57	4.35
Totals	1,778	36,599	76,986	(Av. \$295.75)	(Av. \$6.69)	(Av. 5.64)

*Average for Period of July, August, and September

✓
DEFENSE

U.S. War reloc. auth

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QUARTERLY

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THREE MONTHS PERIOD ENDING SEPTEMBER 30, 1944.



COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF SEPTEMBER 30, 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$119,207.25	\$ 9,009.77	\$167,239.39	\$14,449.94	\$ 1,621.27	\$ 311,527.62
Manzanar	22,315.78	3,223.50	67,455.81	6,859.05	3,653.96	103,508.10
Heart Mt.	59,791.92	1,805.27	99,564.33	8,986.79	2,069.38	172,217.69
Poston	64,123.58	1,852.72	133,337.74	13,030.50	2,776.42	215,120.96
Minidoka	66,163.46	90.19	57,284.79	8,586.50	6,258.69	138,383.63
Gila River	79,837.47	736.59	95,476.38	16,864.66	3,700.21	196,615.31
Topaz	77,506.62	713.31	55,700.04	10,305.12	1,390.18	145,615.27
Granada	42,388.15*	8,026.54**	60,449.75	9,528.99	3,892.55	124,285.98
Rohwer	<u>38,366.42</u>	<u>97.76</u>	<u>50,060.40</u>	<u>7,600.57</u>	<u>1,734.90</u>	<u>97,860.05</u>
Totals	<u>\$569,700.65</u>	<u>\$25,555.65</u>	<u>\$786,568.63</u>	<u>\$96,212.12</u>	<u>\$27,097.56</u>	<u>\$1,505,134.61</u>

*Includes: \$6,500.00 U.S. Treasury Bonds

**Includes: \$7,026.78 Consumers Co-op Ass'n Capital Loan, N.Kansas City

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIA- BILITIES & MEMBERS EQUITIES</u>	<u>CURRENT RATIO</u>
74,833.75	\$ 7,473.00	\$140,371.06	\$ 30,601.57	\$ 58,248.24	\$ 311,527.62	3.95
28,081.69	23,281.90	37,884.31	11,984.49	2,275.71	103,508.10	3.31
38,749.68	-	98,333.55	20,281.52	14,852.94	172,217.69	4.16
53,611.69	4,913.50	72,081.43	17,342.23	67,172.11	215,120.96	3.72
36,320.81	13,504.10	-	37,361.48	51,197.24	138,383.63	3.40
33,129.53	5,721.00	79,193.57	57,492.71	21,078.50	196,615.31	5.31
60,944.80	4,659.00	32,359.79	27,036.20	20,615.48	145,615.27	2.20
19,687.80	30,520.00	47,039.49	21,395.53	5,643.16	124,285.98	5.63
26,231.59	4,063.00	18,513.81	4,798.80	44,252.85	97,860.05	3.37
371,591.34	\$94,135.50	\$525,777.01	\$228,294.53	\$285,336.23	\$1505,134.61	Avr. 3.89

QUARTERLY

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR QUARTER ENDING SEPTEMBER, 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
Tule Lake Incr. or Decr.	\$ 425,453.77 14,199.72	\$ 88,841.52 4,137.92	\$ 34,996.20 1,730.25	\$ 53,845.32 2,407.67	\$4,402.92 (-2,415.16)	\$58,248.24 (-7.49)
Manzanar Incr. or Decr.	124,692.42 (-30,071.04)	27,821.90 (-4,016.84)	18,160.81 (-2,237.77)	9,661.09 (-1,779.07)	(-2,068.89) (-2,546.66)	7,592.20 (-4,325.73)
Heart Mt. Incr. or Decr.	186,765.74 (-7,263.17)	41,195.92 (-753.36)	18,141.15 (-1,068.21)	23,054.77 314.85	1,079.55 (-86.79)	24,134.32 228.06
Poston Incr. or Decr.	212,449.69 (-11,359.54)	42,677.76 (-5,720.43)	22,190.72 655.85	20,487.04 (-6,376.28)	(-1,196.57) (-41.26)	19,290.47 (-6,417.53)
Minidoka Incr. or Decr.	184,148.26 (-7,321.66)	42,484.39 4,921.49	15,990.12 1,484.55	26,494.27 3,436.94	567.23 (-899.10)	27,061.50 2,537.84
Gila River Incr. or Decr.	179,808.63 2,253.04	49,053.41 (-142.85)	28,170.95 2,492.08	20,882.56 (-2634.92)	195.94 (-281.31)	21,078.50 (-2,915.23)
Topaz Incr. or Decr.	119,423.63 276.25	30,019.17 (-4,336.88)	19,280.07 (-3,084.93)	10,739.10 (-1,251.96)	189.99 (-950.79)	10,929.09 (-2,203.75)
Granada Incr. or Decr.	114,112.94 1,417.12	27,597.73 (-1,708.66)	17,141.07 1,349.72	10,456.66 (-3,058.38)	537.91 (-572.58)	10,994.57 (-3,630.97)
Rohwer Incr. or Decr.	91,003.20 (-4,266.49)	26,046.48 505.14	14,547.52 919.37	11,498.96 (-414.23)	(-1413.71) (-1765.49)	10,085.25 (-2,179.72)
Totals for period Incr. or Decr.	\$1637,858.28 (-42,135.77)	\$375,738.28 (-7,114.47)	\$188,618.51 2,240.91	\$187,119.77 (-9,355.38)	\$2,294.37 (-9,559.14)	\$189,414.14 (-18,914.52)

Note: Increase or Decrease based on average figures for first and second quarter of 1944.

QUARTERLY

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR QUARTER ENDING SEPTEMBER 30, 1944
BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET GAIN</u>
Tule Lake	20.88%	8.23%	12.65%	1.04%	13.69%
Incr. or Decr.	.29	.14	.15	.62	(-.47)
Manzanar	22.31	14.56	7.75	(-1.66)	6.09
Incr. or Decr.	1.74	1.38	.36	(-1.97)	(-1.61)
Heart Mt.	22.06	9.72	12.34	.58	12.92
Incr. or Decr.	.44	(-.18)	.62	(.02)	.60
Poston	20.09	10.45	9.64	(-.56)	9.08
Incr. or Decr.	(-1.53)	.83	(-2.36)	(-.04)	(-2.40)
Minidoka	23.07	8.68	14.39	.31	14.70
Incr. or Decr.	3.45	1.10	2.35	(-.46)	1.89
Gila River	27.28	15.67	11.61	.11	11.72
Incr. or Decr.	(-.43)	1.21	(-1.65)	(-.16)	(-1.80)
Topaz	25.14	16.15	8.99	.16	9.15
Incr. or Decr.	(-3.69)	(-2.62)	(-1.07)	(-.80)	(-1.87)
Granada	24.18	15.02	9.16	.47	9.63
Incr. or Decr.	(-1.82)	1.01	(-2.83)	(-.52)	(-3.35)
Rohwer	28.62	15.99	12.63	(-1.55)	11.08
Incr. or Decr.	<u>1.81</u>	<u>1.68</u>	<u>.13</u>	<u>(-1.92)</u>	<u>(-1.79)</u>
Averages	23.74%	12.72%	11.02%	(-.12)%	10.90%
Incr. or Decr.	.03	.51	(-.48)	(-.72)	(-1.20)

Note: Increases or Decreases are based on figures for six months period ending 6/30/44.

QUARTERLY

COMPARATIVE OPERATING PERCENTAGE CHART
FOR QUARTER ENDING SEPTEMBER 30, 1944.
OF MERCHANDISE DEPARTMENTS ONLY
(Service Department Sales not Included)

<u>Project</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMIN. EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>
Tule Lake Incr. or Decr.	17.76% -	2.60% -	.79% -	2.06% -	5.45% -	12.31% -
Manzanar Incr. or Decr.	15.47 1.67	3.64 .48	1.08 .24	3.27 (-.08)	7.99 .64	7.48 1.03
Heart Mt. Incr. or Decr.	18.34 (-.11)	2.78 (-.54)	2.09 1.02	1.37 (-.14)	6.24 .34	12.10 (-.45)
Poston Incr. or Decr.	17.35 (-1.68)	4.24 (-.17)	1.17 (-.12)	3.18 1.07	8.59 .78	8.76 (-2.46)
Minidoka Incr. or Decr.	19.56 4.97	2.40 (-.08)	.39 .05	2.55 .19	5.34 .16	14.22 4.81
Gila River Incr. or Decr.	23.68 (-.02)	4.07 (.86)	3.58 .37	4.08 (-1.05)	11.73 (-1.54)	11.95 1.51
Topaz Incr. or Decr.	19.92 (-.16)	4.47 .33	1.32 .22	4.52 .14	10.31 .69	9.61 (-.85)
Granada Incr. or Decr.	22.43 (-.41)	3.59 (-.39)	1.41 .38	6.45 .55	11.45 .54	10.98 (-.95)
Rohwer Incr. or Decr.	21.04 (-2.82)	3.31 (-3.89)	2.37 .95	3.22 .68	8.90 (-2.26)	12.14 (-.56)
Averages Incr. or Decr.	19.50% (-.04)	3.45% (-.75)	1.58% .29	3.41% -	8.44% (-.46)	11.06% .42

Note: Increases or Decreases are based on figures for six months period ending June 30, 1944.

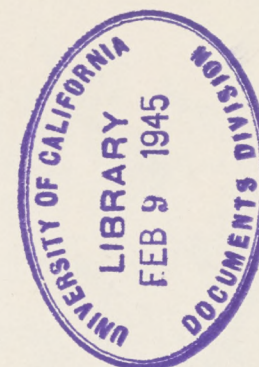
QUARTERLYEMPLOYEES AND PER CAPITA SALES COMPARISONFOR QUARTER ENDING SEPTEMBER 30, 1944BASED ON TOTAL SALES INCLUDING MERCHANDISE AND SERVICE DEPARTMENTS

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
	<u>Aver. for Period</u>	<u>As of September 30, 1944</u>				
Tule Lake	391	7,473	18,710	\$362.71	\$7.58	\$7.20
Incr. or Decr.	75	103	54	(-73.85)	(-.93)	(-2.54)
Manzanar	162	4,642	5,198	256.57	7.71	4.47
Incr. or Decr.	(-35)	(-1,360)	(-503)	(-7.22)	(-.32)	(-.55)
Heart Mt.	148	-	8,438	420.64	7.25	5.84
Incr. or Decr.	-	-	(-542)	(-18.04)	.25	.25
Poston	264	4,762	11,004	268.24	6.26	4.63
Incr. or Decr.	16	(-325)	(-703)	(-35.93)	.43	(-.02)
Minidoka	165	2,670	6,510	372.02	9.04	7.80
Incr. or Decr.	16	(-145)	(-548)	(-40.71)	1.50	(-1.06)
Gila River	273	5,721	9,277	219.55	6.23	4.79
Incr. or Decr.	10	328	(-910)	(-5.49)	.05	.28
Topaz	162	4,659	5,613	245.73	6.61	6.73
Incr. or Decr.	5	(-121)	(-468)	(-7.29)	.74	.15
Granada	108	2,609	5,900	352.20	6.41	4.46
Incr. or Decr.	(-19)	10	(-400)	51.08	.61	.35
Rohwer	133	4,063	6,336	228.08	4.58	4.70
Incr. or Decr.	7	526	(-842)	(22.95)	(-.57)	(-.37)
Totals	1,806	36,599	76,986	Av. 302.86	Av. 6.85	Av. 5.62
Incr. or Decr.	75	(-984)	(-4,862)	(-17.82)	.19	(-.39)

Note: Increases or Decreases in col. 2 & 3, based on figures as of June 30, 1944. Increases or Decreases in Col. 1,4,5,6, are based on figures for six months period ending 6/30/44.

✓ U.S. War relocation auth

E2-541



COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF OCTOBER, 1941.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF OCTOBER 31, 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$118,519.35	\$ 4,456.91	\$164,539.77	\$14,471.24	\$ 1,261.16	\$ 303,248.43
Manzanar	23,465.67	2,693.45	60,857.57	7,007.74	3,697.01	97,721.44
Heart Mt.	55,637.45	1,229.46	104,400.94	8,993.15	1,666.25	171,927.25
Poston	61,964.12	1,581.52	134,684.58	13,662.16	2,411.70	214,304.08
Minidoka	78,114.08	86.36	56,418.34	8,345.91	5,862.08	148,826.77
Gila River	76,130.13	827.39	98,747.88	17,101.38	5,215.13	198,021.91
Topaz	88,165.20	749.41	47,886.19	10,231.79	4,129.16	151,161.75
Granada	40,856.69*	7,367.46**	51,054.81	9,204.48	3,810.84	112,294.28
Rohwer	<u>31,301.06</u>	<u>-</u>	<u>51,346.97</u>	<u>7,879.55</u>	<u>1,538.41</u>	<u>92,065.99</u>
Totals	<u>\$574,153.75</u>	<u>\$18,991.96</u>	<u>\$769,937.05</u>	<u>\$96,897.40</u>	<u>\$29,591.74</u>	<u>\$1,489,571.90</u>

*Includes \$8,500.00 U.S. Treasury Bonds

**Includes 7,026.78 Consumers Co-op Ass'n Capital Loan, N. Kansas City

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>LIABILITIES & MEMBERS EQUITIES</u>	<u>CURRENT RATIO</u>
\$ 57,291.69	\$ 7,533.00	\$134,338.88	\$ 30,596.32	\$ 73,488.54	\$ 303,248.43	5.02
27,406.47	23,286.90	32,555.08	12,164.92	2,308.07	97,721.44	3.18
27,272.19	-	98,333.55	20,281.52	26,039.99	171,927.25	5.91
50,112.38	4,875.25	70,177.14	17,342.23	71,797.08	214,304.08	3.96
37,456.89	13,459.10	-	37,666.67	60,244.11	148,826.77	3.59
32,536.85	5,719.00	74,634.47	57,168.26	27,963.33	198,021.91	5.40
62,170.72	4,610.00	32,359.79	36,722.59	15,298.65	151,161.75	2.20
16,399.39	30,525.00	35,727.05	21,289.69	8,353.15	112,294.28	6.05
<u>16,227.49</u>	<u>4,101.00</u>	<u>47,107.23</u>	<u>20,377.76</u>	<u>4,252.51</u>	<u>92,065.99</u>	<u>5.09</u>
<u>\$326,874.07</u>	<u>\$94,109.25</u>	<u>\$525,233.19</u>	<u>\$253,609.96</u>	<u>\$289,745.43</u>	<u>\$1,489,571.90</u>	<u>Avr. 4.49</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF OCTOBER, 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
Tule Lake	\$143,730.96	\$ 27,149.75	\$13,051.71	\$14,098.04	\$1,256.70	\$15,354.74
Manzanar	41,697.57	7,602.14	5,041.95	2,560.19	(-252.12)	2,308.07
Heart Mt.	51,455.34	17,603.88	6,688.47	10,915.41	271.64	11,187.05
Poston	66,516.90	11,806.59	7,730.69	4,075.90	570.98	4,646.88
Minidoka	52,234.53	14,459.05	5,462.17	8,996.88	49.99	9,046.87
Gila River	58,479.23	16,256.03	9,529.62	6,726.41	158.42	6,884.83
Topaz	37,867.60	10,196.96	5,749.37	4,447.59	(-78.03)	4,369.56
Granada	36,286.65	9,166.09	5,344.87	3,821.22	274.58	4,095.80
Rohwer	<u>30,483.08</u>	<u>8,652.59</u>	<u>5,291.04</u>	<u>3,361.55</u>	<u>890.96</u>	<u>4,252.51</u>
Totals	<u>\$518,751.86</u>	<u>\$122,893.08</u>	<u>\$63,889.89</u>	<u>\$59,003.19</u>	<u>\$3,143.12</u>	<u>\$62,146.31</u>

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR OCTOBER, 1944
(BASED ON MERCHANDISE AND SERVICE DEPTS. NET SALES)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET GAIN</u>
Tule Lake	18.89%	9.08%	9.81%	.87%	10.68%
Manzanar	18.23	12.09	6.14	(-.60)	5.54
Heart Mt.	34.21	13.00	21.21	.53	21.74
Poston	17.75	11.62	6.13	.86	6.99
Minidoka	27.68	10.46	17.22	.10	17.32
Gila River	27.80	16.30	11.50	.27	11.77
Topaz	26.93	15.18	11.75	(-.21)	11.54
Granada	25.26	14.73	10.53	.76	11.29
Rohwer	<u>28.39</u>	<u>17.36</u>	<u>11.03</u>	<u>2.92</u>	<u>13.95</u>
Averages:	25.01%	13.31%	11.70%	.61%	12.31%
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Note: The vast variations in the gross margins and total expenses are very conspicuous and those Cooperatives whose figures are way out of line should endeavor to make appropriate adjustments.

COMPARATIVE OPERATING PERCENTAGE CHART
FOR OCTOBER 1944
OF MERCHANDISE DEPARTMENTS ONLY
(Service Department figures not included)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMIN. EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>
Tule Lake	15.07%	2.63%	.57%	2.63%	5.83%	9.24
Manzanar	11.84	3.11	.92	2.25	6.28	5.56
Heart Mt.	31.56	2.95	2.74	3.10	8.79	22.77
Poston	15.39	3.89	1.20	4.59	9.68	5.71
Minidoka	24.05	2.98	.46	4.01	7.45	16.60
Gila River	24.46	3.82	2.89	5.45	12.16	12.30
Topaz	20.16	3.30	2.92	4.27	10.49	9.67
Granada	16.64	3.59	1.33	6.58	11.50	5.14
Rohwer	<u>23.36</u>	<u>3.19</u>	<u>3.16</u>	<u>3.27</u>	<u>9.62</u>	<u>13.74</u>
Averages	20.28%	3.27%	1.80%	4.02%	9.09%	11.19%
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

Note: Variations in gross margins and expense percentages are too great and surely merit study and adjustment. Especially those Cooperatives whose total expense percentages are way out of line should endeavor to make appropriate adjustments.

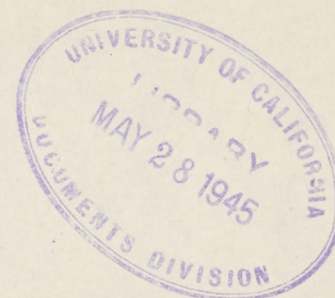
EMPLOYEES AND PER CAPITA SALES COMPARISON
FOR OCTOBER 1944.
(Based on Total Sales including Mdse & Service Depts.)

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVR. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
Tule Lake	406	7,533	18,710	\$354.02	\$7.68	7.90
Manzanar	152	4,629	5,259	274.33	7.93	6.37
Heart Mt.	143	-	8,437	359.83	6.10	3.78
Poston	228	4,948	11,011	291.74	6.05	4.75
Minidoka	180	2,662	6,697	290.19	7.80	7.34
Gila River	261	5,719	9,246	224.06	6.32	5.05
Topaz	172	4,610	5,664	220.16	6.69	6.00
Granada	114	2,613	5,704	318.30	6.36	5.36
Rohwer	<u>125</u>	<u>4,101</u>	<u>6,582</u>	<u>243.06</u>	<u>3.94</u>	<u>4.59</u>
Totals	1,781	36,815	77,310	(Av. \$286.19)	(Av. \$6.54)	(Av. 5.68)

DEFENSE ✓

E2.541

U.S. War relocation authority



COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS
FOR THE MONTH OF NOVEMBER, 1944.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF NOVEMBER 30 1944.

A S S E T S

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIV- ABLES</u>	<u>INVEN- TORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED & OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$114,631.41	\$ 5,095.28	\$164,429.63	\$14,853.65	\$ 3,575.59	\$ 302,585.56
Manzanar	31,104.54	2,868.00	55,073.65	6,709.90	4,301.70	100,057.79
Heart Mt.	47,323.34	1,270.74	103,248.63	8,848.36	1,491.54	162,182.61
Poston	73,886.68	2,291.48	122,533.26	13,217.06	2,001.08	213,929.56
Minidoka	87,419.77	129.32	66,601.67	8,794.94	2,089.20	165,034.90
Gila River	88,030.90	782.40	99,049.38	16,758.27	4,973.42	209,594.37
Topaz	83,649.21	1,033.64	42,157.70	10,020.25	1,051.79	137,912.59
Granada	37,345.25*	7,440.62**	63,185.17	8,879.97	3,746.85	120,597.86
Rohwer	<u>35,315.14</u>	<u>-</u>	<u>48,052.37</u>	<u>7,689.03</u>	<u>1,368.08</u>	<u>92,424.62</u>
Totals	<u>\$598,706.24</u>	<u>\$20,911.48</u>	<u>\$764,331.46</u>	<u>\$95,771.43</u>	<u>\$24,599.25</u>	<u>\$1,504,319.86</u>

*Includes \$10,000.00 U.S. Treasury Bonds

** Includes \$7,073.74 Consumers Co-op Ass'n Capital Loan & Interest

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>LIABILITIES & MEMBERS EQUITIES</u>	<u>CURRENT RATIO</u>
\$ 51,028.63	\$ 7,544.00	\$171,876.64	\$ 38,151.45	\$ 33,984.84	\$ 302,585.56	5.57
35,919.11	23,206.46	22,932.62	13,356.84	4,642.76	100,057.79	2.48
37,028.00	-	65,942.11	24,499.40	34,713.10	162,182.61	4.10
49,394.84	4,945.50	82,776.68	19,510.64	57,301.90	213,929.56	4.02
47,678.87	13,406.60	22,590.23	14,645.01	66,714.19	165,034.90	3.23
42,860.03	5,679.00	68,652.41	57,045.76	35,357.17	209,594.37	4.38
65,520.20	4,660.00	11,272.17	36,720.00	19,740.22	137,912.59	1.94*
18,990.57	30,600.00	32,931.24	21,143.44	16,932.61	120,597.86	5.69
<u>14,122.38</u>	<u>4,104.00</u>	<u>46,505.06</u>	<u>19,565.60</u>	<u>8,127.58</u>	<u>92,424.62</u>	<u>5.90</u>
<u>\$362,542.63</u>	<u>\$94,145.56</u>	<u>\$525,479.16</u>	<u>\$244,638.14</u>	<u>\$277,514.37</u>	<u>\$1,504,319.86</u>	<u>4.15</u>

*Ratio is below minimum required by WRA.

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF NOVEMBER, 1944.

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSE</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$126,210.19	\$ 32,543.90	\$14,897.74	\$17,646.16	\$ 983.94	\$18,630.10
Manzanar	41,766.98	9,870.08	4,899.03	4,971.05	(-328.29)	4,642.76
Heart Mt.	64,319.97	14,275.56	5,989.46	8,286.10	387.01	8,673.11
Poston	66,344.48	13,535.32	6,616.90	6,918.42	55.26	6,973.68
Minidoka	55,193.22	11,962.35	5,548.43	6,413.92	56.16	6,470.08
Gila River	59,236.43	14,878.81	7,827.41	7,051.40	342.44	7,393.84
Topaz	38,992.19	9,865.38	5,315.66	4,549.72	(-108.15)	4,441.57
Granada	35,894.20	15,137.13	6,091.27	9,045.86	988.71	10,034.57
Rohwer	<u>33,134.81</u>	<u>8,868.63</u>	<u>5,145.85</u>	<u>3,722.78</u>	<u>156.04</u>	<u>3,878.82</u>
Totals	<u>\$521,092.47</u>	<u>\$130,937.16</u>	<u>\$62,331.75</u>	<u>\$68,605.41</u>	<u>\$2,533.12</u>	<u>\$71,138.53</u>

COMBINED OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR NOVEMBER, 1944
(BASED ON MERCHANDISE AND SERVICE DEPTS. NET SALES)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	25.78%	11.80%	13.98%	.78%	14.76%
Manzanar	23.63	11.73	11.90	(-.78)	11.12
Heart Mt.	22.19	9.31	12.88	.60	13.48
Poston	20.40	9.97	10.43	.08	10.51
Minidoka	21.67	10.05	11.62	.10	11.72
Gila River	25.12	13.21	11.91	.58	12.49
Topaz	25.30	13.63	11.67	(-.28)	11.39
Granada	42.17*	16.97*	25.20	2.76	27.96
Rohwer	<u>26.77</u>	<u>15.53</u>	<u>11.24</u>	<u>.47</u>	<u>11.71</u>
Averages	<u>25.89%</u>	<u>12.47%</u>	<u>13.42%</u>	<u>.48%</u>	<u>13.90%</u>

*Gross margin and expense percentages are way in excess of normal averages.
 Stock control and accounting should be improved to insure more uniform monthly operation results. Expenses should be kept under constant observation.

COMPARATIVE OPERATING PERCENTAGE CHART
FOR NOVEMBER, 1944

OF MERCHANDISE DEPARTMENTS ONLY
(Service Department figures not included)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMIN. EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING SAVINGS</u>
Tule Lake	20.84%	3.29%	1.62%	3.21%	8.12%	12.72%
Manzanar	17.45	3.18	1.00	2.51	6.69	10.76
Heart Mt.	18.92	2.26	2.03	1.52	5.81	13.11
Poston	17.62	3.76	1.02	3.04	7.82	9.80
Minidoka	17.94	2.41	.39	3.68	6.48	11.46
Gila River	21.59	4.25	1.76	3.14	9.15	12.44
Topaz	21.11	2.74	2.44	3.11	8.29	12.82
Granada	45.98*	4.84	1.63	6.99	13.46*	32.52
Rohwer	<u>22.14</u>	<u>3.96</u>	<u>1.73</u>	<u>2.69</u>	<u>8.38</u>	<u>13.76</u>
Averages	22.62%	3.41%	1.51%	3.32%	8.24%	14.38%
	=====	=====	=====	=====	=====	=====

*Gross Margin and expenses way higher than normal averages. Appropriate steps should be taken to correct excessive monthly variations. Percentages on corresponding items for December are normal.

PER EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR NOVEMBER, 1944
(BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERVICE DEPTS.)

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE. ANNUAL TURNOVER</u>
Tule Lake	416	7,554	18,762	\$303.39	\$6.73	6.40
Manzanar	184	4,629	5,534	227.00	7.55	6.57
Heart Mt.	168	-	8,742	382.87	7.36	5.55
Poston	236	4,931	11,201	281.12	5.92	4.80
Minidoka	174	2,651	7,297	317.20	7.56	7.58
Gila River	258	5,679	9,440	229.60	6.27	5.22
Topaz	155	4,660	5,838	251.56	6.68	7.06
Granada	114	2,612	6,000	314.86	5.98	3.33
Rohwer	<u>136</u>	<u>4,104</u>	<u>6,853</u>	<u>243.64</u>	<u>4.84</u>	<u>5.56</u>
Totals	<u>1,841</u>	<u>36,820</u>	<u>79,667</u>	<u>Av. \$283.47</u>	<u>Av. \$6.54</u>	<u>Av. 5.79</u>

DEFENSE

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COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

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FOR THE MONTH OF DECEMBER, 1944.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF DECEMBER 31, 1944

ASSETS

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u>
Tule Lake	\$166,566.65	\$ 9,529.92	\$130,873.38	\$11,257.18	\$ 3,345.08	\$ 321,572.21
Manzanar	45,394.36	3,173.62	45,618.36	6,415.84	3,377.33	103,979.51
Heart Mt.	76,347.50	2,206.17	90,741.98	8,660.94	1,743.94	179,700.53
Poston	92,282.01	2,804.24	103,715.60	12,631.06	3,513.73	214,946.64
Minidoka	101,081.72	79.57	57,076.66	8,525.42	1,601.57	168,364.94
Gila River	105,584.16	1,550.46	84,145.76	16,286.66	4,275.13	211,842.17
Topaz	88,974.01	1,263.92	34,711.28	9,783.17	4,077.20	138,809.58
Granada	40,440.40*	7,401.07**	58,913.46	8,555.43	3,878.56	119,188.92
Rohwer	<u>47,444.03</u>	<u>-</u>	<u>46,071.53</u>	<u>7,211.08</u>	<u>1,213.20</u>	<u>101,939.84</u>
Totals	<u>\$764,114.84</u>	<u>\$28,008.97</u>	<u>\$651,868.01</u>	<u>\$89,326.78</u>	<u>\$27,025.74</u>	<u>\$1,560,344.34</u>

*Includes \$10,000.00 U.S. Treasury Bonds

**Includes \$7,073.74 Consumers Cooperative Association Capital Loan Interest.

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>LIABILITIES & MEMBERSHIP EQUITIES</u>	<u>CURRENT RATIO - - -</u>
\$ 57,063.96*	\$ 7,572.00	\$155,092.21	\$40,227.78	\$ 61,616.26	\$ 321,572.21	6.96
36,216.36	22,286.46	26,703.96	13,060.61	5,712.12	103,979.51	2.60
44,726.83	-	65,918.94	24,499.40	44,555.36	179,700.53	3.78
50,203.73	4,944.50	71,438.04	19,510.64	68,849.73	214,946.64	3.96
41,263.27	13,341.60	22,596.43	14,461.34	76,702.30	168,364.94	3.83
53,907.36	5,668.00	46,792.85	56,755.80	48,718.16	211,842.17	3.55
61,398.30	4,630.00	11,272.17	36,720.00	24,789.11	138,809.58	2.03**
19,397.22	30,335.00	19,317.31	20,334.81	29,804.58	119,188.92	5.50
17,167.49	4,106.00	46,505.06	18,826.76	15,334.53	101,939.84	5.45
<u>\$381,344.52</u>	<u>\$92,883.56</u>	<u>\$465,636.97</u>	<u>\$244,397.14</u>	<u>\$376,082.15</u>	<u>\$1,560,344.34</u>	<u>4.18</u>

*Includes \$12,979.99 listed under item of Long Term Notes & Mortgages

** Ratio is barely above the required minimum, a ratio of at least 3 to 1 is recommended.

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF DECEMBER, 1944.

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$187,721.34	\$ 41,821.87	\$15,336.80	\$26,485.07	\$1,146.35	\$ 27,631.42
Manzanar	56,966.87	12,184.75	6,352.46	5,832.29	(-120.17)	5,712.12
Heart Mt.	80,427.84	17,072.78	7,524.26	9,548.52	293.74	9,842.26
Poston	91,498.89	19,834.92	8,788.48	11,046.44	516.00	11,562.44
Minidoka	77,657.96	18,611.82	7,402.46	11,209.36	(-1,221.25)*	9,988.11
Gila River	78,727.21	22,476.35	9,695.86	12,780.49	580.50	13,360.99
Topaz	47,673.23	10,903.66	6,595.54	4,308.12	740.77	5,048.89
Granada	61,764.82	17,357.90	6,630.68	10,727.22	464.48	11,191.70
Rohwer	<u>41,569.67</u>	<u>12,344.32</u>	<u>6,063.26</u>	<u>6,281.06</u>	<u>925.89</u>	<u>7,206.95</u>
Totals	<u>\$724,007.83</u>	<u>\$172,608.37</u>	<u>\$74,389.80</u>	<u>\$98,218.57</u>	<u>\$3,326.31</u>	<u>\$101,544.88</u>

*Irrigator Newspaper publication costs of \$857.95 are included in this item.

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR DECEMBER 1944
BASED ON MERCHANDISE AND SERVICE DEPTS NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	22.28%	8.17%	14.11%	.61%	14.72%
Manzanar	21.39	11.15	10.24	(-.21)	10.03
Heart Mt.	21.23	9.36	11.87	.37	12.24
Poston	21.68	9.60	12.08	.56	12.64
Minidoka	23.97	9.53	14.44	(1.58)	12.86
Gila River	28.55	12.32	16.23	.74	16.97
Topaz	22.87	13.83	9.04	1.55	10.59
Granada	28.10	10.73	17.37	.75	18.12
Rohwer	<u>29.77</u>	<u>14.62</u>	<u>15.15</u>	<u>2.23</u>	<u>17.38</u>
Averages	24.43%	11.04%	13.39%	.56%	13.95%

COMPARATIVE OPERATING PERCENTAGE CHART
FOR DECEMBER, 1944
OF MERCHANDISE DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMINIS- TRATIVE EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING SAVINGS</u>
Tule Lake	15.62%	2.27%	.33%	1.90%	4.50%	11.12%
Manzanar	16.54	2.60	.72	3.24	6.56	9.98
Heart Mt.	19.09	2.38	1.47	2.60	6.45	12.64
Poston	19.49	3.39	.83	3.62	7.84	11.65
Minidoka	19.41	2.07	.27	4.10	6.44	12.97
Gila River	25.30	4.00	1.55	3.67	9.22	16.08
Topaz	19.00	3.22	1.20	4.71	9.13	9.87
Granada	23.67	2.88	.84	4.09	7.81	15.86
Rohwer	<u>25.70</u>	<u>3.61</u>	<u>2.27</u>	<u>2.35</u>	<u>8.23</u>	<u>17.47</u>
Averages	<u>20.42%</u>	<u>2.94%</u>	<u>1.05%</u>	<u>3.36%</u>	<u>7.35%</u>	<u>13.07%</u>

PER EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR DECEMBER 1944
BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERVICE DEPTS.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE. ANNUAL TURNOVER</u>
Tule Lake	423	7,588	18,725	\$443.78	\$10.03	11.59
Manzanar	176	4,445	5,549	257.92	8.18	10.57
Heart Mt.	173	-	8,822	464.90	9.12	7.24
Poston	196	4,923	11,306	466.83	8.09	7.43
Minidoka	189	2,638	7,416	410.89	10.47	10.70
Gila River	250	5,704	9,493	314.91	8.29	7.24
Topaz	160	4,630	5,899	297.95	8.08	10.78
Granada	116	2,662	6,102	532.46	10.12	8.09
Rohwer	<u>142</u>	<u>4,106</u>	<u>6,691</u>	<u>292.75</u>	<u>6.21</u>	<u>7.17</u>
Totals	<u>1,825</u>	<u>36,696</u>	<u>80,003</u>	<u>\$386.93</u>	<u>\$ 8.73</u>	<u>8.98</u>

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS.

* * * * *

FOR THE YEAR, 1944.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF DECEMBER 31, 1944

ASSETS

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u> - - -
Tule Lake	\$166,566.65	\$ 9,529.92	\$130,873.38	\$11,257.18	\$ 3,345.08	\$ 321,572.21
Manzanar	45,394.36	3,173.62	45,618.36	6,415.84	3,377.33	103,979.51
Heart Mt.	76,347.50	2,206.17	90,741.98	8,660.94	1,743.94	179,700.53
Poston	92,282.01	2,804.24	103,715.60	12,631.06	3,513.73	214,946.64
Minidoka	101,081.72	79.57	57,076.66	8,525.42	1,601.57	168,364.94
Gila River	105,584.16	1,550.46	84,145.76	16,286.66	4,275.13	211,842.17
Topaz	88,974.01	1,263.92	34,711.28	9,783.17	4,077.20	138,809.58
Granada	40,440.40*	7,401.07**	58,913.46	8,555.43	3,878.56	119,188.92
Rohwer	<u>47,444.03</u>	<u>-</u>	<u>46,071.53</u>	<u>7,211.08</u>	<u>1,213.20</u>	<u>101,939.84</u>
Totals	<u>\$764,114.84</u>	<u>\$28,008.97</u>	<u>\$651,868.01</u>	<u>\$89,326.78</u>	<u>\$27,025.74</u>	<u>\$1,560,344.34</u>

*Includes \$10,000.00 U.S. Treasury Bonds

**Includes \$7,073.74 Consumers Cooperative Association Capital Loan Interest.

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>LIABILITIES & MEMBERSHIP EQUITIES</u>	<u>CURRENT RATIO - - -</u>
\$ 57,063.96*	\$ 7,572.00	\$155,092.21	\$40,227.78	\$ 61,616.26	\$ 321,572.21	6.96
36,216.36	22,286.46	26,703.96	13,060.61	5,712.12	103,979.51	2.60
44,726.83	-	65,918.94	24,499.40	44,555.36	179,700.53	3.78
50,203.73	4,944.50	71,438.04	19,510.64	68,849.73	214,946.64	3.96
41,263.27	13,341.60	22,596.43	14,461.34	76,702.30	168,364.94	3.83
53,907.36	5,668.00	46,792.85	56,755.80	48,718.16	211,842.17	3.55
61,398.30	4,630.00	11,272.17	36,720.00	24,789.11	138,809.58	2.03**
19,397.22	30,335.00	19,317.31	20,334.81	29,804.58	119,188.92	5.50
17,167.49	4,106.00	46,505.06	18,826.76	15,334.53	101,939.84	5.45
<u>\$381,344.52</u>	<u>\$92,883.56</u>	<u>\$465,636.97</u>	<u>\$244,397.14</u>	<u>\$376,082.15</u>	<u>\$1,560,344.34</u>	<u>4.18</u>

*Includes \$12,979.99 listed under item of Long Term Notes & Mortgages

** Ratio is barely above the required minimum, a ratio of at least 3 to 1 is recommended.

ANNUAL

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE PERIOD JANUARY 1, 1944 TO DECEMBER 31, 1944

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$1,705,624.36	\$ 359,764.25	\$144,814.36	\$214,949.89	\$21,426.08	\$236,375.97
Manzanar	574,650.76	121,156.36	75,251.42	45,904.94	(-1813.93)	44,091.01
Heart Mt.	771,026.71	174,046.71	76,762.07	97,284.64	4,364.63	101,649.27
Poston	884,428.42	184,650.98	88,396.54	96,254.44	(-2,364.96)	93,889.48
Minidoka	752,173.82	162,643.42	63,414.33	99,229.09	2,384.79	101,613.88
Gila River	731,362.69	201,057.12	106,581.29	94,475.83	2,229.80	96,705.63
Topaz	482,251.41	129,697.27	81,670.65	48,026.62	3,026.15	51,052.77
Granada	473,450.25	127,871.64	66,790.59	61,081.05	4,486.67	65,567.72
Rohwer	386,730.14	106,994.71	58,303.97	48,690.74	1,262.74	49,953.48
Jerome	<u>166,863.65</u>	<u>32,716.54</u>	<u>22,441.73</u>	<u>10,274.81</u>	<u>694.26</u>	<u>10,969.07</u>
Totals	<u>\$6,928,562.21</u>	<u>\$1,600,599.00</u>	<u>\$784,426.95</u>	<u>\$816,172.05</u>	<u>\$35,696.23</u>	<u>\$851,868.28</u>

ANNUALCOMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR PERIOD, JAN.1, 1944 TO DEC.31, 1944
BASED ON MERCHANDISE AND SERVICE DEPARTMENTS SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	21.09	8.49	12.60	1.26	13.86
Manzanar	21.08	13.09	7.99	(-.32)	7.67
Heart Mt.	22.57	9.95	12.62	.56	13.18
Poston	20.88	10.00	10.88	(-.27)	10.61
Minidoka	21.62	8.43	13.19	.32	13.51
Gila River	27.49	14.57	12.92	.30	13.22
Topaz	26.89	16.94	9.95	.63	10.58
Granada	27.01	14.11	12.90	.95	13.85
Rohwer	<u>27.66</u>	<u>15.07</u>	<u>12.59</u>	<u>.33</u>	<u>12.92</u>
Totals	<u>24.03</u>	<u>12.29</u>	<u>11.74</u>	<u>.42</u>	<u>12.16</u>

ANNUAL

COMPARATIVE OPERATING PERCENTAGE CHART
FOR PERIOD JANUARY 1, 1944 TO DECEMBER 31, 1944
OF MERCHANDISE DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMINIS- TRATIVE EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING SAVINGS</u>
Tule Lake*	17.23%	2.62%	.75%	2.27%	5.64%	11.59%
Manzanar	14.60	3.21	.90	3.17	7.28	7.32
Heart Mt.	19.40	2.97	1.56	1.70	6.23	13.17
Poston	18.28	4.17	1.19	2.78	8.14	10.14
Minidoka	17.24	2.44	.36	2.80	5.60	11.64
Gila River*	23.80	4.04	2.74	4.08	10.86	12.94
Topaz	20.01	3.94	1.41	4.33	9.68	10.33
Granada	24.00	3.78	1.15	5.92	10.85	13.15
Rohwer	<u>23.18</u>	<u>5.34</u>	<u>1.86</u>	<u>2.74</u>	<u>9.94</u>	<u>13.24</u>
Averages	19.75%	3.61%	1.33%	3.31%	8.25%	11.50%
	=====	=====	=====	=====	=====	=====

*Tule Lake and Gila River for six months period ending December 31, 1944.

ANNUAL

PER EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR THE PERIOD JANUARY 1, 1944 TO DECEMBER 31, 1944
BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERVICE DEPARTMENTS

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AV. PER CAPITA SALES</u>	<u>MDSE ANNUAL TURNOVER</u>
<u>AVERAGE NUMBER FOR PERIOD</u>						
Tule Lake 2/1	359	7,124	17,425	\$395.91	\$ 8.16	\$9.12
Manzanar 12/1	181	5,488	6,039	264.57	7.93	5.58
Heart Mt. 11/15	151	-	8,998	425.51	7.14	5.63
Poston 12/1	245	5,289	12,125	300.82	6.08	4.89
Minidoka 11/1	161	2,684	7,617	389.32	8.23	8.51
Gila River 11/15	264	5,710	9,544	230.86	6.39	4.91
Topaz 11/1	159	4,748	6,320	252.75	6.36	6.96
Granada 10/15	119	2,621	6,226	331.55	6.34	4.56
Rohwer 12/15	130	3,824	6,478	247.90	4.97	5.15
Average Totals	1,769	37,488	80,772	Av. \$315.46	Av. \$6.84	Av. \$6.15

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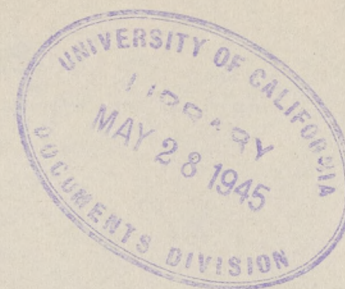
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DEFENSE

✓ U.S. War Relocation Authority

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COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE MONTH OF JANUARY, 1945

1.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF JANUARY 31, 1945

<u>ASSETS</u>						
<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u> - - - -
Poston	\$98,558.53	\$ 4,714.95	\$ 93,427.95	\$ 11,965.33	\$ 6,343.04	\$ 215,009.80
Gila River	91,402.08	2,392.33	71,516.88	15,815.05	6,186.72	187,313.06
Rohwer	59,301.09	---	39,759.03	7,124.62	1,195.35	107,380.09
Manzanar	41,615.49	3,280.77	43,174.62	6,119.33	2,914.29	97,104.50
Granada	30,977.21*	\$,316.24**	51,716.89	8,237.69	5,495.26***	104,743.29
Winidoka	131,047.68	1,777.94	40,638.78	8,463.47	2,044.32	183,972.19
Heart Mountain	79,395.16	1,498.45	73,324.12	8,411.50	1,559.67	164,188.90
Tule Lake	131,488.21	20,128.56	117,907.93	10,484.90	3,059.44	283,069.04
Topaz	<u>92,038.81</u>	<u>2,188.14</u>	<u>26,006.57</u>	<u>9,516.59</u>	<u>3,543.45</u>	<u>133,293.56</u>
Totals	<u>\$755,824.26</u>	<u>\$44,297.38</u>	<u>\$557,472.77</u>	<u>\$86,138.48</u>	<u>\$32,341.54</u>	<u>\$1,476,074.43</u>

* Includes \$10,000.00 U. S. Treasury Bonds

** Includes \$7,097.34 Consumers Cooperative Association Capital Loan and Interest

*** Includes \$3,508.74 Deferred Patronage Refund in Consumers Cooperative Association

2.

<u>LIABILITIES</u>						
<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH</u> ---	<u>CURRENT RATIO</u> ---
\$ 53,647.29	\$ 4,928.50	\$ 62,795.25	\$ 19,510.64	\$ 74,128.12	\$ 215,009.80	3.66
26,840.88	5,558.00	43,557.98	58,166.89	53,189.31	187,313.06	6.16
28,781.08	4,100.00	37,455.28	17,795.05	19,248.68	107,380.09	3.44
38,608.59	21,655.34	8,052.35	13,885.21	14,903.01	97,104.50	2.28
16,484.97	16,405.00	16,536.19	20,304.07	35,013.06	104,743.29	5.52
48,906.00	13,227.60	22,601.68	14,324.28	84,912.63	183,972.19	3.54
28,090.61	---	65,918.94	24,562.62	45,616.73	164,188.90	5.49
32,959.20*	7,590.00	132,817.08	40,843.45	68,859.31	283,069.04	8.17
62,784.51	4,510.00	---	36,443.71	29,555.34	133,293.56	1.91
<u>\$337,103.13</u>	<u>\$77,974.44</u>	<u>\$389,734.75</u>	<u>\$245,835.92</u>	<u>\$425,426.19</u>	<u>\$1,476,074.43</u>	<u>AV. 4.46</u>

*Includes \$15,318.47 listed as long term notes.

3.

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF JANUARY, 1945

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Poston	\$ 60,852.80	\$13,133.91	\$ 7,241.39	\$ 5,892.52	\$ 639.53	\$ 6,532.05
Gila River	55,320.05	14,391.37	7,590.48	6,800.89	(-2,329.74*)	4,471.15
Rohwer	29,800.94	8,547.95	4,901.86	3,646.09	268.06	3,914.15
Manzanar	33,072.40	8,302.96	5,657.31	2,645.65	(- 405.59)	2,240.06
Granada	37,063.74	8,815.24	5,104.37	3,710.87	2,100.43**	5,811.30
Minidoka	59,459.73	12,963.62	5,435.83	7,527.79	1,016.18	8,543.97
Heart Mountain	53,358.45	6,329.95	5,557.04	772.91	288.46	1,061.37
Tule Lake	117,067.61	21,880.93	13,663.50	8,217.43	779.03	8,996.46
Topaz	<u>34,685.90</u>	<u>9,831.77</u>	<u>4,704.21</u>	<u>5,127.56</u>	<u>(- 361.33)</u>	<u>4,766.23</u>
Totals	<u>\$480,681.62</u>	<u>\$104,197.70</u>	<u>\$59,855.99</u>	<u>\$44,341.71</u>	<u>\$ 1,995.03</u>	<u>\$46,336.74</u>

* Loss of \$1,874.63 from sale of dead stock included in this item.

** Includes \$1,583.74 Patronage Refund from Consumers Cooperative Association.

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR JANUARY, 1945
BASED ON MERCHANDISE AND SERVICE DEPTS NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OF EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Poston	21.58%	11.90%	9.68%	1.05%	10.73%
Gila River	26.01	13.72	12.29	(-4.21)	8.08
Pohwer	28.68	16.45	12.23	.90	13.13
Manzanar	25.10	17.10	8.00	(-1.23)	6.77
Granada	23.78	13.77	10.01	5.66	15.67
Minidoka	21.80	9.14	12.66	1.71	14.37
Heart Mountain	11.86	10.41	1.45	.54	1.99
Tule Lake	18.69	11.67	7.02	.66	7.68
Topaz	<u>28.34</u>	<u>13.56</u>	<u>14.78</u>	<u>(-1.04)</u>	<u>13.74</u>
Averages	<u>22.87%</u>	<u>13.08%</u>	<u>9.79%</u>	<u>.45%</u>	<u>10.24%</u>

5.

COMPARATIVE OPERATING PERCENTAGE CHART
FOR JANUARY, 1945
OF MERCHANDISE DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMINIS- TRATIVE EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING SAVINGS</u>
Poston	18.20%	4.06%	1.20%	4.46%	9.72%	8.48%
Gila River	21.36	5.49	1.49	3.51	10.49	10.87
Rohwer	20.64	4.28	1.91	3.21	9.40	11.24
Manzanar	17.03	4.07	1.34	3.55	8.96	8.07
Granada	21.72	4.38	1.09	4.59	10.06	11.66
Minidoka	17.09	2.31	.35	2.67	5.33	11.76
Heart Mtn.	8.25*	4.83	.70	1.94	7.47	.78**
Tula Lake	14.96	3.28	.78	3.88	7.94	7.02
Topaz***						
Averages	<u>17.40%</u>	<u>4.09%</u>	<u>1.11%</u>	<u>3.47%</u>	<u>8.67%</u>	<u>8.73%</u>

* Low gross margin due closing out sale of slow moving merchandise in dry goods store and gross loss of \$360.85 in fish market.

** Dry goods store shows \$602.57 net loss and fish market \$429.43 net loss for the month.

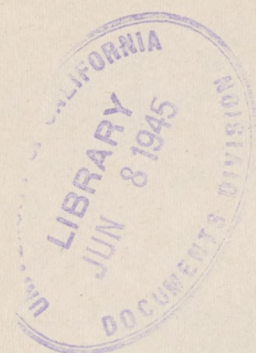
*** No departmental breakdown of operating statement available.

SALES COMPARISON PER EMPLOYEE AND PER CAPITA
FOR JANUARY, 1945
BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERVICE DEPTS.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE SALES PER CAPITA</u>	<u>ANNUAL MERCHANDISE STOCK TURNOVER</u>
Poston	197	4,915	11,065	\$308.89	\$5.49	5.80 times
Gila River	240	5,558	9,357	230.50	5.91	6.13 "
Pohwer	153	4,100	6,651	194.77	4.48	5.94 "
Manzanar	179	4,295	5,526	184.76	5.98	6.69 "
Granada	123	2,592	6,027	301.33	6.15	6.12 "
Minidoka	177	2,616	7,314	335.93	8.13	11.42 "
Heart Mountain	168	---	8,356	317.60	6.38	6.88 "
Tule Lake	423	7,590	18,589	276.75	6.29	9.18 "
Topaz	159	4,510	5,813	218.15	5.96	9.82 "
Totals	<u>1,819</u>	<u>36,176</u>	<u>78,698</u>	<u>AV. \$263.18</u>	<u>AV \$6.08</u>	<u>AV 7.55 times</u>

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COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE MONTH OF FEBRUARY, 1945

DEFENSE ✓

US War relocation authority

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF FEBRUARY 28, 1945

PROJECT	CASH	RECEIVABLES	INVENTORIES	NET VALUE OF EQUIPMENT	DEFERRED OR OTHER ASSETS	TOTAL ASSETS - - -
Tule Lake	\$151,256.09	\$ 12,549.67	\$112,282.95	\$ 9,928.20	\$ 3,280.00	\$ 289,296.91
Poston	94,083.78	3,365.36	86,061.43	11,392.52	5,772.76	200,675.85
Gila River	112,158.94	5,890.86	54,385.46	15,372.24	5,919.41	193,726.91
Manzanar	30,960.52	4,504.64	40,527.10	5,825.11	2,630.90	84,448.27
Heart Mountain	64,512.72	3,027.79	65,784.70	8,197.57	1,375.23	142,898.01
Minidoka	200,262.64	1,666.56	37,131.77	8,141.59	2,027.16	249,229.72
Topaz	89,598.19	1,157.38	22,447.33	9,279.51	3,147.12	125,629.53
Rohwer	52,292.26	---	39,993.20	6,672.09	959.83	99,917.38
Granada	30,229.63	1,296.14	54,441.94	7,919.92	5,971.81	99,859.44
Totals	\$825,354.77	\$33,458.40	\$513,055.88	\$82,728.75	\$31,084.22	\$1,485,682.02

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH ---</u>	<u>CURRENT RATIO ---</u>
\$ 48,343.01	\$ 7,548.00	\$109,524.02	\$ 40,485.96	\$ 83,395.92	\$ 289,296.91	5.71
52,951.29	4,935.00	40,096.20	19,510.64	83,182.72	200,675.85	3.46
30,863.48	5,436.00	42,341.67	58,026.89	57,058.87	193,726.91	5.58
23,279.89	21,665.59	8,013.40	13,885.21	17,604.18	84,448.27	3.26
30,888.07	---	34,304.90	24,562.62	53,142.42	142,898.01	4.31
107,440.77	13,031.60	22,610.48	14,224.44	91,922.43	249,229.72	2.22
58,822.83	4,527.00	---	38,968.86	23,310.84	125,629.53	1.92
17,825.04	4,154.00	37,455.28	17,177.09	23,305.97	99,917.38	5.17
10,175.66	23,027.50	14,974.43	16,817.05	34,864.80	99,859.44	8.44
<u>\$380,590.04</u>	<u>\$84,324.69</u>	<u>\$309,320.38</u>	<u>\$243,658.76</u>	<u>\$467,788.15</u>	<u>\$1,485,682.02</u>	<u>AV. 4.45</u>

3.

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF FEBRUARY, 1945

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$114,089.79	\$ 26,219.16	\$12,334.79	\$13,884.37	\$ 654.24	\$14,536.61
Poston	65,222.78	13,903.92	5,728.90	8,175.02	434.29	8,609.31
Gila River	49,507.24	13,579.12	7,438.82	6,140.30	(-2,270.74)*	3,869.56
Manzanar	33,403.92	8,247.83	5,004.83	3,243.00	(- 541.83)	2,701.17
Heart Mountain	58,178.73	13,227.26	5,798.26	7,429.00	96.69	7,525.69
Minidoka	51,509.06	12,770.91	5,616.13	7,154.78	(- 198.97)	6,955.81
Topaz	31,682.10	9,280.51	4,418.48	4,862.03	(- 177.44)	4,684.59
Rohwer	28,733.28	8,711.71	4,900.02	3,811.69	245.60	4,057.29
Granada	29,258.31	5,175.26	4,793.03	382.23	324.08	706.31
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>
Totals	\$461,585.21	\$111,115.68	\$56,033.26	\$55,082.42	(\$-1,436.08)	\$53,646.34
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

* Loss of \$1,768.78 from sale of dead stock included in this item.

4.

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR FEBRUARY, 1945
BASED ON MERCHANDISE AND SERVICE DEPTS. NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	22.98%	10.81%	12.17%	.57%	12.74%
Poston	21.31	8.78	12.53	.66	13.19
Gila River	27.42	15.02	12.40	(-4.59)	7.81
Manzanar	24.69	14.98	9.71	(-1.62)	8.09
Heart Mountain	22.73	9.96	12.77	.16	12.93
Minidoka	24.79	10.90	13.89	(- .39)	13.50
Topaz	29.29	13.94	15.35	(- .56)	14.79
Rohwer	30.31	17.05	13.26	.86	14.12
Granada	17.68	16.38	1.30	1.11	2.41
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>
Averages	24.57%	13.09%	11.48%	(- .42%)	11.06%
	<hr/>	<hr/>	<hr/>	<hr/>	<hr/>

COMPARATIVE OPERATING PERCENTAGE CHART
FOR FEBRUARY, 1945
OF MERCHANDISE DEPARTMENTS ONLY
(SERVICE DEPARTMENT FIGURES NOT INCLUDED)

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>SELLING EXPENSES</u>	<u>GENERAL EXPENSES</u>	<u>ADMINIS- TRATIVE EXPENSES</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING SAVINGS</u>
Tule Lake	19.02%	3.30%	.78%	3.42%	7.50%	11.52%
Poston	18.33	3.50	.98	2.25	6.73	11.60
Gila River	22.66	5.63	1.56	3.81	11.00	11.66
Manzanar	18.07	3.90	1.29	3.07	8.26	9.81
Heart Mountain	20.14	3.96	.65	2.05	6.66	13.48
Minidoka	20.40	2.84	.41	4.02	7.27	13.13
Topaz*						
Rohwer	22.51	4.32	1.63	3.32	9.27	13.24
Granada*						
Averages	20.16%	3.93%	1.04%	3.13%	8.10%	12.06%

* No departmental breakdown of operating statement available.

SALES COMPARISON PER EMPLOYEE AND PER CAPITA
FOR FEBRUARY, 1945
BASED ON TOTAL SALES INCLUDING MERCHANDISE AND SERVICE DEPARTMENTS

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE SALES PER CAPITA</u>	<u>ANNUAL MERCHANDISE STOCK TURNOVER</u>
Tule Lake	423	7,548	17,945	\$ 269.71	\$ 8.63	9.16 times
Poston	190	4,935	10,821	343.27	6.02	6.86 times
Gila River	232	5,436	9,146	213.39	5.41	6.84 times
Manzanar	150	4,236	5,438	222.69	6.14	7.21 times
Heart Mountain	164	---	8,134	354.74	7.15	7.75 times
Minidoka	184	2,576	7,117	279.94	7.23	11.95 times
Topaz	146	4,527	5,698	217.00	5.56	11.09 times
Rohwer	152	4,154	6,519	189.03	4.40	6.02 times
Granada	112	2,399	5,860	261.23	4.99	5.44 times
Totals	<u>1,753</u>	<u>35,811</u>	<u>76,678</u>	<u>AV. \$261.22</u>	<u>AV. \$ 6.17</u>	<u>AV. 8.03 times</u>

E2.541

OM-2645

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE MONTH OF MARCH, 1945

1.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF MARCH, 1945

ASSETS

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u> - - -
Tule Lake	\$157,679.52	\$ 15,957.96	\$109,714.78	\$ 9,327.43	\$ 3,207.75	\$ 295,887.44
Poston	69,554.91	4,317.78	89,773.30	10,712.47	5,886.86	180,245.32
Heart Mountain	42,049.06	748.00	59,705.44	7,969.14	1,201.38	111,673.02
Gila River	101,638.46	4,209.86	39,446.19	15,061.24	4,061.08	164,416.83
Granada	41,050.64	699.39	39,609.09	8,092.77	5,854.20	95,306.09
Minidoka	186,154.05	2,111.08	29,813.04	7,971.74	2,571.28	228,621.19
Rohwer	61,910.78	301.53	39,287.68	6,137.95	934.97	108,572.91
Manzanar	35,156.89	3,400.46	39,586.15	5,543.87	2,407.80	86,095.17
Topaz	93,146.05	2,415.92	19,906.74	9,042.43	2,046.77	127,457.91
Totals	\$788,340.36	\$34,161.98	\$466,842.41	\$70,859.04	\$29,072.09	\$1,308,275.88

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 65,535.35	\$ 7,525.00	\$137,167.60	\$ 46,036.40	\$ 39,623.09	\$ 295,887.44	4.32
51,987.58	4,701.00	17,827.35	19,510.64	86,218.75	180,245.32	3.14
23,390.95	---	4,319.13	24,562.62	59,400.32	111,673.02	4.38
38,080.60	5,306.00	361.90	56,004.39	64,663.94	164,416.83	3.81
14,940.72	22,437.50	14,946.29	11,505.08	31,476.50	95,306.09	5.44
79,209.20	12,446.60	22,688.84	13,394.14	100,952.41	228,621.19	2.75
14,567.17	4,136.00	37,455.28	22,920.08	29,494.38	108,572.91	6.96
29,524.96	21,351.32	17,876.97	15,505.56	1,746.36	86,095.17	2.64
57,553.24	4,480.00	---	38,895.88	26,528.79	127,457.91	2.00
<u>\$374,789.77</u>	<u>\$82,383.42</u>	<u>252,573.36</u>	<u>\$248,424.79</u>	<u>\$140,104.54</u>	<u>\$1,398,275.88</u>	<u>AV. 3.93</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF MARCH, 1945

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$123,424.41	\$ 27,594.97	\$12,963.89	\$14,631.08	\$ 1,458.94	\$16,090.02
Poston	69,295.67	15,739.50	8,259.04	7,480.46	304.11	7,784.57
Heart Mountain	56,706.46	12,743.70	6,762.96	5,980.74	277.16	6,257.90
Gila River	56,273.70	15,715.68	7,793.16	7,922.52	(-317.45)	7,605.07
Granada	45,087.80	12,923.46	5,403.50	7,519.96	304.23	7,824.19
Minidoka	58,763.67	14,473.53	5,378.48	9,095.05	(- 65.07)	9,029.98
Rohwer	35,152.96	8,462.76	3,291.78	5,170.98	1,017.43	6,188.41
Manzanar	34,733.07	8,204.57	5,357.48	2,847.09	(-1,100.73)	1,746.36
Topaz	32,171.83	8,191.08	4,785.40	3,405.68	(- 187.73)	3,217.95
Totals	\$511,609.57	\$124,049.25	\$59,995.69	\$64,053.56	\$ 1,690.89	\$65,744.45

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR MARCH, 1945
BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

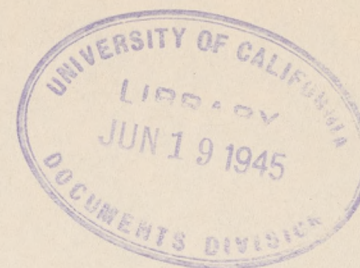
<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	22.35%	10.50%	11.85%	1.18%	13.03%
Poston	22.71	11.92	10.79	.44	11.23
Heart Mountain	22.47	11.93	10.54	.49	11.03
Gila River	27.92	13.84	14.08	(- .57)	13.51
Granada	28.66	11.98	16.68	.67	17.35
Minidoka	24.63	9.15	15.48	(- .11)	15.37
Rohwer	24.07	9.36	14.71	2.89	17.60
Manzanar	23.62	15.42	8.20	(- 3.17)	5.03
Topaz	25.46	14.87	10.59	(- .59)	10.00
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Averages .	24.65%	12.10%	12.55%	.13%	12.68%
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SALES COMPARISON PER EMPLOYEE AND PER CAPITA
FOR MARCH, 1945
BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERVICE DEPTS.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE SALES PER CAPITA</u>	<u>ANNUAL MERCHAND STOCK TURN-OVER</u>
Tule Lake	394	7,525	17,862	\$ 313.25	\$ 6.90	10.36 times
Poston	178	4,708	10,637	389.30	6.51	9.10
Heart Mountain	155	---	7,930	365.84	7.15	9.88
Gila River	223	5,306	8,922	252.34	6.30	10.21
Granada	112	2,399	5,689	402.56	7.92	8.20
Minidoka	174	2,458	6,723	326.22	8.74	15.87
Rohwer	135	4,136	6,279	260.39	5.59	8.07
Manzanar	157	4,245	5,248	221.22	6.61	7.94
Topaz	154	4,480	5,506	208.90	5.84	13.58
Totals	1,682	35,257	74,796	AV. \$304.44	AV. \$6.84	AV. 10.35 times

DEFENSE ✓

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OL-2:1

(us war relocation authority)

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE QUARTER ENDING MARCH 31, 1945

1.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF MARCH, 1945

ASSETS

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u> - - -
Tule Lake	\$157,679.52	\$ 15,957.96	\$109,714.78	\$ 9,327.43	\$ 3,207.75	\$ 295,887.44
Poston	69,554.91	4,317.78	89,773.30	10,712.47	5,886.86	180,245.32
Heart Mountain	42,049.06	748.00	59,705.44	7,969.14	1,201.38	111,673.02
Gila River	101,638.46	4,209.86	39,446.19	15,061.24	4,061.08	164,416.83
Granada	41,050.64	699.39	39,600.09	8,092.77	5,854.20	95,306.09
Minidoka	186,154.05	2,111.08	29,813.04	7,971.74	2,571.28	228,621.19
Rohwer	61,910.78	301.53	39,287.68	6,137.95	934.97	108,572.91
Manzanar	35,156.89	3,400.46	39,586.15	5,543.87	2,407.80	86,095.17
Toiyaz	93,146.05	2,415.92	19,906.74	9,042.43	2,046.77	127,457.91
Totals	\$788,340.36	\$34,161.98	\$466,842.41	\$70,859.04	\$29,072.09	\$1,308,275.88

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH</u>	<u>CURRENT RATIO</u>
\$ 65,535.35	\$ 7,525.00	\$137,167.60	\$ 46,036.40	\$ 39,623.09	\$ 295,887.44	4.32
51,987.58	4,701.00	17,827.35	19,510.64	86,218.75	180,245.32	3.14
23,390.95	---	4,319.13	24,562.62	59,400.32	111,673.02	4.38
38,080.60	5,306.00	361.90	56,004.39	64,663.94	164,416.83	3.81
14,940.72	22,437.50	14,946.29	11,505.08	31,476.50	95,306.09	5.44
79,209.20	12,446.60	22,688.84	13,394.14	100,952.41	228,621.19	2.75
14,567.17	4,136.00	37,455.28	22,920.08	29,494.38	108,572.91	6.96
29,524.96	21,351.32	17,876.97	15,505.56	1,746.36	86,095.17	2.64
57,553.24	4,480.00	---	38,895.88	26,528.79	127,457.91	2.00
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\$374,780.77	\$82,383.42	252,573.36	\$248,424.79	\$440,104.54	\$1,398,275.88	AV. 3.93
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COMBINED OPERATING STATEMENT
 OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
 FOR THE QUARTER ENDING MARCH 31, 1945

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$354,581.81	\$ 75,695.06	\$ 38,962.18	\$ 36,732.88	\$2,890.21	\$ 39,623.09
Poston	195,371.21	42,777.33	21,229.33	21,548.00	1,377.93	22,925.93
Gila River	161,100.99	43,686.17	22,822.46	20,863.71	(-4,917.93)	15,945.78
Rohwer	93,687.18	25,722.42	13,093.66	12,628.76	1,531.09	14,159.85
Manzanar	101,209.39	24,755.36	16,019.62	8,735.74	(-2,048.15)	6,687.59
Granada	111,409.85	26,913.96	15,300.90	11,613.06	2,728.74	14,341.80
Minidoka	169,732.46	40,208.06	16,430.44	23,777.62	752.14	24,529.76
Heart Mountain	168,243.64	32,300.91	18,118.26	14,182.65	662.31	14,844.96
Topaz	98,539.83	27,303.36	13,908.09	13,395.27	(- 726.50)	12,668.77
Totals	\$453,876.36	\$ 339,362.63	\$175,884.94	\$163,477.69	\$ 2,249.84	\$ 165,727.53

COMPARATIVE OPERATING PERCENTAGE CHART
 ON TOTAL BUSINESS FOR THE QUARTER ENDING MARCH 31, 1945
 BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	64.02%	32.98%	31.04%	2.41%	33.45%
Poston	65.60	32.60	33.00	2.15	35.15
Gila River	81.35	42.58	38.77	(-9.37)	29.40
Rohwer	83.06	42.86	40.20	4.65	44.85
Manzanar	73.41	47.50	25.91	(-6.02)	19.89
Granada	70.12	42.13	27.99	7.44	35.43
Minidoka	71.22	29.19	42.03	1.21	43.24
Heart Mountain	57.06	32.30	24.76	1.19	25.95
Topaz	83.09	42.37	40.72	(-2.19)	38.53
Averages	648.93%	344.51%	304.42%	1.47%	305.89%

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DEFENSE ✓

(U.S. War Relocation Authority)

OM-3371

AUG 13 1945
DOCUMENTS DIVISION

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE MONTH OF APRIL, 1945

1.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF APRIL 30, 1945

PROJECT	ASSETS					
	CASH	RECEIVABLES	INVENTORY	NET VALUE OF EQUIPMENT	DEFERRED OR OTHER ASSETS	TOTAL ASSETS - - -
Tule Lake	\$128,363.71	\$19,840.34	\$113,765.87	\$ 8,734.47	\$ 3,057.06	\$273,761.45
Poston	76,658.55	2,226.95	85,279.73	9,846.91	5,653.26	179,665.40
Heart Mountain	49,595.91	2,771.46	43,038.27	7,721.70	5,089.29	108,216.63
Gila River	90,550.13	10,164.45	33,187.35	13,601.27	4,523.33	152,026.53
Granada	40,846.12	693.89	47,446.25	7,775.90	5,972.81	102,734.97
Minidoka	154,252.16	1,845.94	30,012.93	6,702.75	2,365.76	195,179.54
Rohwer	59,352.80	719.17	34,871.38	5,668.58	1,279.23	101,891.16
Manzanar	33,179.53	4,492.61	39,760.60	5,268.42	2,319.89	85,021.05
Topaz	91,201.92	1,831.91	16,972.50	8,849.60	2,389.11	121,245.04
Totals	\$724,000.83	\$44,586.72	\$444,334.88	\$74,169.60	\$ 32,649.74	\$1,319,741.77

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH</u>	<u>CURRENT RATIO</u>
\$60,575.56	\$ 7,534.00	\$105,750.28	\$45,554.28	\$ 54,347.33	\$ 273,761.45	4.32
45,992.18	4,650.00	14,080.80	19,510.64	95,431.78	179,665.40	3.59
21,534.05	---	1,793.22	24,562.62	60,326.74	108,216.63	4.43
23,370.47	5,217.00	1,122.59	53,823.87	68,492.60	152,026.53	5.72
24,355.56	21,877.50	14,859.12	9,974.51	31,668.28	102,734.97	3.65
108,410.68	11,580.94	47,560.17	19,818.00	7,809.75	195,179.54	1.71
33,738.23	4,007.00	4,303.67	27,835.53	32,006.73	101,891.16	2.81
26,032.12	21,046.32	52.18	15,595.56	22,294.87	85,021.05	2.97
49,648.90	4,405.00	---	38,895.88	28,295.26	121,245.04	2.21
<u>\$393,657.75</u>	<u>\$ 80,317.76</u>	<u>\$189,522.03</u>	<u>\$255,570.89</u>	<u>\$400,673.34</u>	<u>\$1,319,741.77</u>	<u>AV. 3.49</u>

3.

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF APRIL, 1945

<u>PROJECT</u>	<u>TOTAL NET SALES</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	\$120,386.01	\$ 26,617.37	\$12,370.59	\$ 14,246.78	\$ 477.46	\$14,724.24
Poston	57,436.11	12,485.35	6,776.41	5,708.94	287.10	5,996.04
Heart Mountain	48,463.14	9,428.24	5,599.18	3,829.06	(-2,902.64)*	926.42
Gila River	40,893.63	12,470.34	8,820.80	3,649.54	179.12	3,828.66
Granada	36,742.67	9,472.89	5,301.25	4,171.64	56.84	4,228.48
Minidoka	49,142.90	12,586.09	4,674.99	7,911.10	(- 101.35)	7,809.75
Rohwer	28,661.95	7,464.21	5,135.87	2,328.34	527.10	2,855.44
Manzanar	31,578.17	8,051.49	5,092.60	2,958.89	(- 94.55)	2,864.34
Topaz	<u>25,403.74</u>	<u>6,605.36</u>	<u>4,477.77</u>	<u>2,127.59</u>	<u>(- 361.12)</u>	<u>1,766.47</u>
Totals	\$438,708.32	\$105,181.34	\$58,249.46	\$46,931.88	(-1,932.04)	\$44,999.84

*Includes loss of \$3,196.42 from sale of slow moving merchandise.

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR APRIL, 1945
BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	22.11%	10.28%	11.83%	.40%	12.23%
Poston	21.73	11.79	9.94	.50	10.44
Heart Mountain	19.45	11.55	7.90	(-5.99)	1.91
Gila River	30.49	21.57	8.92	.44	9.36
Granada	25.78	14.43	11.35	.15	11.50
Minidoka	25.61	9.51	16.10	(- .21)	15.89
Rohwer	26.04	17.92	8.12	1.84	9.96
Manzanar	25.49	16.12	9.37	(- .30)	9.07
Topaz	<u>26.00</u>	<u>17.63</u>	<u>8.37</u>	<u>(-1.42)</u>	<u>6.95</u>
Averages	<u>24.74%</u>	<u>14.53%</u>	<u>10.21%</u>	<u>(- .51%)</u>	<u>9.70%</u>

SALES COMPARISON PER EMPLOYEE AND PER CAPITA
 FOR APRIL, 1945
 BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERVICE DEPTS.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE SALES PER CAPITA</u>
Tule Lake	400	7,534	17,876	\$300.96	\$ 6.73
Poston	189	4,650	10,186	303.89	5.63
Heart Mountain	155	---	7,542	312.66	6.42
Gila River	218	5,217	8,642	187.58	4.73
Granada	107	2,273	5,389	343.38	6.81
Minidoka	181	2,326	6,293	271.50	7.80
Rohwer	127	4,007	5,933	225.68	4.83
Manzanar	151	4,187	4,946	209.12	6.38
Topaz	<u>137</u>	<u>4,405</u>	<u>5,331</u>	<u>185.42</u>	<u>4.76</u>
Totals	<u>1,665</u>	<u>34,599</u>	<u>72,136</u>	<u>Av. \$260.02</u>	<u>\$ Av. 6.00</u>

DEFENSE ✓

E2.541



U.S. War relocation authority

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE MONTH OF MAY, 1945

OM-3501

1.

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF MAY 31, 1945

ASSETS

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u> - - -
Tule Lake	\$128,890.52	\$26,951.34	\$127,061.68	\$ 7,854.02	\$ 2,845.20	\$293,602.76
Poston	76,762.08	2,179.51	70,140.45	9,327.34	5,252.48	163,661.86
Heart Mountain	60,467.26	2,578.03	42,582.48	7,474.27	899.28	114,001.32
Gila River	93,699.07	7,233.99	31,155.78	12,953.69	3,596.58	148,639.11
Granada	32,281.23	665.00	44,089.95	7,479.79	4,410.58	88,926.55
Minidoka	156,531.09	915.48	26,343.14	6,342.93	2,194.53	192,327.17
Rohwer	52,191.56	374.09	26,065.69	5,102.14	1,076.37	84,809.85
Manzanar	24,476.45	3,492.09	43,285.81	4,994.77	2,156.37	78,405.49
Topaz	40,009.96	1,827.02	19,912.92	8,657.49	2,547.90	72,955.29
Totals	\$665,309.22	\$46,216.55	\$430,637.90	\$70,186.44	\$24,979.29	\$1,237,329.40

<u>LIABILITIES</u>						
<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH</u>	<u>CURRENT RATIO</u>
					- - -	- - -
\$68,659.82	\$ 7,532.00	\$136,228.52	\$ 50,564.29	\$ 30,618.13	\$ 293,602.76	4.12
61,927.97	4,630.00	859.01	24,148.86	72,096.02	163,661.86	2.40
22,725.84	---	1,623.09	24,562.62	65,089.77	114,001.32	4.65
14,714.27	5,040.00	947.90	53,107.77	74,829.17	148,639.11	8.97
13,855.89	21,187.50	14,858.55	10,314.39	28,710.22	88,926.55	5.55
99,564.51	10,619.44	47,560.98	19,755.61	14,826.63	192,327.17	1.84
14,283.18	3,758.00	4,339.59	27,641.76	34,787.32	84,809.85	5.50
26,276.01	21,070.88	8,261.37	16,498.58	6,298.65	78,405.49	2.71
9,251.50	4,233.00	27,036.20	27,026.64	5,407.95	72,955.29	6.76
<u>\$331,258.99</u>	<u>\$78,070.82</u>	<u>\$241,715.21</u>	<u>\$ 253,620.52</u>	<u>\$332,663.86</u>	<u>\$1,237,329.40</u>	<u>AV. 4.72</u>

COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE MONTH OF MAY, 1945

PROJECT	TOTAL NET SALES	GROSS MARGIN	TOTAL EXPENSES	NET OPERATING GAIN	OTHER INCOME OR EXPENSES	TOTAL NET SAVINGS
Tule Lake	\$127,343.34	\$ 27,824.78	\$12,404.69	\$15,420.09	\$ 473.80	\$15,893.89
Poston	68,021.01	15,125.60	7,215.64	7,909.96	(-7,209.38)*	700.58
Heart Mountain	52,856.06	10,222.39	5,643.79	4,578.60	184.43	4,763.03
Gila River	46,456.77	13,759.74	7,653.41	6,106.33	230.24	6,336.57
Granada	36,408.75	11,546.80	5,212.01	6,334.79	372.78	6,707.57
Minidoka	52,457.02	11,991.30	5,107.78	6,883.52	133.36	7,016.88
Rohwer	29,251.03	9,168.19	4,948.53	4,219.66	(-1,215.45)**	3,004.21
Manzanar	35,459.59	8,805.76	5,140.02	3,665.74	(- 231.43)	3,434.31
Topaz	28,213.85	7,471.48	3,792.76	3,678.72	(- 37.24)	3,641.48
Totals	\$476,467.42	\$115,916.04	\$57,118.63	\$58,797.41	(\$-7,298.89)	\$51,498.52

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR MAY, 1945
BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	21.85%	9.75%	12.10%	.38%	12.48% 12.48%
Poston	22.23	10.60	11.63	(-10.60)	1.03
Heart Mountain	19.34	10.68	8.66	.35	9.01
Gila River	29.61	16.47	13.14	.49	13.63
Granada	31.71	14.31	17.40	1.02	18.42
Minidoka	22.86	9.74	13.12	.26	13.38
Rohwer	31.34	16.92	14.42	(- 4.15)	10.27
Manzanar	24.83	14.49	10.34	(- .66)	9.68
Topaz	<u>26.48</u>	<u>13.44</u>	<u>13.04</u>	<u>(- .14)</u>	<u>12.90</u>
Averages	25.58%	12.93%	12.65%	(- 1.45)	11.20%

SALES COMPARISON FOR EMPLOYEE AND PER CAPITA
FOR MAY, 1945
BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SALES DEPTS.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE SALES PER CAPITA</u>
Tule Lake	398	7,532	17,870	\$319.95	\$ 7.12
Poston	139	4,630	9,785	359.89	6.95
Heart Mountain	151	---	7,019	350.04	7.53
Gila River	216	5,040	8,173	215.07	5.68
Granada	107	2,131	4,861	340.26	7.48
Minidoka	156	2,133	5,433	345.11	9.65
Rohwer	108	3,758	5,380	270.84	5.43
Manzanar	151	4,023	4,517	234.83	7.85
Topaz	<u>130</u>	<u>4,233</u>	<u>5,031</u>	<u>217.02</u>	<u>5.60</u>
Totals	1,606	33,480	68,069	AV. \$294.77	AV. \$7.03
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

DEFENSE ✓

E2.541

U.S. War relocation authority



OM-3638

COMBINED BALANCE SHEET AND OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING ON RELOCATION CENTERS

* * * * *

FOR THE MONTH OF JUNE, 1945

COMBINED BALANCE SHEET
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
AS OF JUNE 30, 1945

ASSETS

<u>PROJECT</u>	<u>CASH</u>	<u>RECEIVABLES</u>	<u>INVENTORIES</u>	<u>NET VALUE OF EQUIPMENT</u>	<u>DEFERRED OR OTHER ASSETS</u>	<u>TOTAL ASSETS</u> - - -
Tule Lake	\$130,170.73	\$8,580.41	\$137,328.12	\$7,109.74	\$17,778.60	\$300,967.60
Poston	65,290.24	7,465.75	68,827.26	8,485.80	1,846.75	151,915.80
Heart Mountain	58,912.69	2,526.57	42,400.52	7,048.64	841.30	111,729.72
Gila River	89,298.77	4,616.49	30,867.67	12,370.07	1,685.97	138,838.97
Granada	42,431.57	650.00	37,329.56	7,192.58	4,305.13	91,908.84
Minidoka	100,296.41	666.54	23,029.33	6,053.84	2,112.48	132,158.60
Rohwer	52,155.14	1,318.99	22,524.83	4,551.92	942.26	81,493.14
Manzanar	20,177.91	3,304.17	39,564.17	4,753.56	1,978.52	69,778.33
Topaz	<u>44,645.59</u>	<u>1,185.08</u>	<u>17,717.93</u>	<u>8,418.88</u>	<u>2,351.29</u>	<u>74,318.77</u>
Totals	\$603,379.05	\$30,314.00	\$419,589.39	\$65,985.03	\$33,842.30	\$1,153,109.77
	=====	=====	=====	=====	=====	=====

LIABILITIES

<u>PAYABLES</u>	<u>PAID-IN MEMBERSHIP CAPITAL</u>	<u>DEFERRED PATRONAGE REFUNDS</u>	<u>RESERVES</u>	<u>UNDISTRIBUTED NET SAVINGS</u>	<u>TOTAL LIABILITIES AND NET WORTH</u> - - -	<u>CURRENT RATIO</u> - - -
\$73,996.58	\$7,485.00	\$123,630.91	\$49,980.96	\$45,874.15	\$300,967.60	3.94
47,000.66	4,626.00	709.02	24,148.86	75,431.26	151,915.80	2.94
19,152.33	---	1,587.56	24,562.62	66,427.21	111,729.72	5.42
19,858.76	4,744.00	8,263.75	25,254.32	80,718.14	138,838.97	6.28
14,692.02	20,242.50	14,909.34	9,830.35	32,234.63	91,908.84	5.47
34,768.75	9,653.91	47,572.82	19,671.65	20,491.47	132,158.60	3.56
11,541.14	3,452.00	4,339.59	27,646.22	34,514.19	81,493.14	6.59
17,061.33	20,015.88	7,539.20	16,498.58	8,663.34	69,778.33	3.71
8,438.82	4,064.00	---	41,394.05	20,421.90	74,318.77	7.53
\$246,510.39	\$74,283.29	\$208,552.19	\$ 238,987.61	\$ 384,776.29	\$1,153,109.77	AV. 5.04
=====	=====	=====	=====	=====	=====	=====

COMBINED OPERATING STATEMENT
 OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
 FOR THE MONTH OF JUNE, 1945

PROJECT	TOTAL NET SALES	GROSS MARGIN	TOTAL EXPENSES	NET OPERATING GAIN	OTHER INCOME OR EXPENSES	TOTAL NET SAVINGS
Tule Lake	\$124,696.36	\$27,156.31	\$12,757.07	\$14,399.24	\$ 856.78	\$15,256.02
Poston	52,716.31	10,199.70	8,033.05	2,166.65	1,168.59	3,335.24
Heart Mountain	39,589.71	7,863.30	6,561.69	1,301.61	35.83	1,337.44
Gila River	44,110.69	13,238.69	7,376.15	5,862.54	26.43	5,888.97
Granada	33,372.20	8,628.42	4,814.09	3,814.33	269.27	4,083.60
Minidoka	47,729.31	12,390.92	6,476.90	5,914.02	(-249.18)	5,664.84
Rohwer	19,922.46	3,505.27	4,001.93	(-496.66)	223.53	(-273.13)
Manzanar	29,246.90	7,719.25	5,106.86	2,612.39	(-247.70)	2,364.69
Topaz	28,476.79	7,236.52	5,132.96	2,103.56	241.62	2,345.18
Totals	\$ 419,860.73	\$97,938.38	\$60,260.70	\$37,677.68	\$2,325.17	\$40,002.85

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR JUNE, 1945
BASED ON MERCHANDISE AND SERVICE DEPT. NET SALES

PROJECT	GROSS MARGIN	TOTAL EXPENSES	NET OPERATING GAIN	OTHER INCOME OR EXPENSES	TOTAL NET SAVINGS
Tule Lake	21.78 %	10.23 %	11.55 %	.69 %	12.24 %
Poston	19.35	15.24	4.11	2.21	6.32
Heart Mountain	19.86	16.57	3.29	.09	3.38
Gila River	30.01	16.72	13.29	.06	13.35
Granada	25.86	14.43	11.43	.81	12.24
Minidoka	25.96	13.57	12.39	(-.52)	11.87
Rohwer	17.59	20.08	(-2.49)	1.12	(-1.37)
Manzanar	26.39	17.46	8.93	(-.84)	8.09
Topaz	<u>25.41</u>	<u>18.02</u>	<u>7.39</u>	<u>.84</u>	<u>8.23</u>
Averages	23.57 %	15.81 %	7.76 %	.50 %	8.26 %
	=====	=====	=====	=====	=====

SALES COMPARISON PER EMPLOYEE AND PER CAPITA
FOR JUNE, 1945
BASED ON TOTAL SALES, INCLUDING MERCHANDISE AND SERV. DEPTS.

<u>PROJECT</u>	<u>NO. OF EMPLOYEES</u>	<u>NO. OF MEMBERS</u>	<u>TOTAL POPULATION</u>	<u>AV. MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE SALES PER CAPITA</u>
Tule Lake	397	7,485	17,454	\$314.09	\$ 7.14
Poston	233	4,626	9,173	226.25	5.74
Heart Mountain	145	---	6,262	273.03	6.32
Gila River	221	4,744	7,514	199.60	5.87
Granada	106	1,942	4,169	314.83	8.00
Minidoka	165	1,942	4,819	289.27	9.90
Rohwer	144	3,452	4,807	138.35	4.14
Manzanar	150	3,970	4,058	194.97	7.21
Topaz	<u>137</u>	<u>4,064</u>	<u>4,447</u>	<u>207.85</u>	<u>6.40</u>
Totals	1,698	32,225	62,703	AV. \$ 239.80	AV. \$ 6.74
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

DEFENSE ✓

U.S. War Relocation Authority

E2.541

1.

SEMI-ANNUAL
COMBINED OPERATING STATEMENT
OF BUSINESS ENTERPRISES OPERATING IN RELOCATION CENTERS
FOR THE SIX MONTHS PERIOD ENDING JUNE 30, 1945

NOV 8 1945
DOCUMENTS DIVISION

Om-3650

PROJECT	TOTAL NET SALES	GROSS MARGIN	TOTAL EXPENSES	NET OPERATING GAIN	OTHER INCOME OR EXPENSES	TOTAL NET SAVINGS
Tule Lake	\$ 727,007.52	\$157,293.52	\$76,494.53	\$80,798.99	\$ 4,698.25	\$85,497.24
Poston	373,544.68	80,587.98	43,254.43	37,333.55	(-4,375.76)	32,957.79
Heart Mountain	309,152.55	59,814.84	35,922.92	23,891.92	(-2,020.07)	21,871.85
Gila River	292,562.08	83,154.94	46,672.82	36,482.12	(-4,482.14)	31,999.98
Granada	217,933.47	56,562.07	30,628.25	25,933.82	3,427.63	29,361.45
Minidoka	319,061.69	77,176.37	32,690.11	44,486.26	534.97	45,021.23
Rohwer	171,522.62	45,860.09	27,179.99	18,680.10	1,066.27	19,746.37
Manzanar	197,404.05	40,331.86	31,359.10	17,972.76	(-2,621.83)	15,350.93
Topaz	180,634.21	48,616.72	27,314.58	21,305.14	(- 883.24)	20,421.90
Totals	\$2,788,912.87	\$658,398.39	\$351,513.73	\$306,884.66	(\$-4,655.92)	\$302,228.74

2.

COMPARATIVE OPERATING PERCENTAGE CHART
ON TOTAL BUSINESS FOR SIX MONTHS PERIOD ENDING JUNE 30, 1945
BASED ON MERCHANDISE AND SERVICE DEPARTMENT SALES

<u>PROJECT</u>	<u>GROSS MARGIN</u>	<u>TOTAL EXPENSES</u>	<u>NET OPERATING GAIN</u>	<u>OTHER INCOME OR EXPENSES</u>	<u>TOTAL NET SAVINGS</u>
Tule Lake	21.64%	10.52%	11.11%	.65%	11.76%
Poston	21.57	11.58	9.99	(-1.17)	8.82
Heart Mountain	19.35	11.62	7.73	(- .65)	7.08
Gila River	28.42	15.95	12.47	(-1.53)	10.94
Granada	25.95	14.05	11.90	1.57	13.47
Minidoka	24.19	10.25	13.94	.17	14.11
Rohwer	26.74	15.85	10.89	.62	11.51
Manzanar	24.98	15.88	9.10	(-1.33)	7.77
Topaz	<u>26.91</u>	<u>15.12</u>	<u>11.79</u>	<u>(- .49)</u>	<u>11.30</u>
Averages	23.61%	12.60%	11.01%	(- .17%)	10.84%
	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>	<u><u> </u></u>

3.

PER EMPLOYEE AND PER CAPITA SALES COMPARISON
FOR SIX MONTHS PERIOD ENDING JUNE 30, 1945
BASED ON TOTAL MERCHANDISE AND SERVICE DEPARTMENT SALES

<u>PROJECT</u>	<u>AVERAGE NUMBER OF EMPLOYEES</u>	<u>AVERAGE NUMBER OF MEMBERS</u>	<u>AVERAGE TOTAL POPULATION</u>	<u>AVERAGE MONTHLY SALES PER EMPLOYEE</u>	<u>AVERAGE MONTHLY SALES PER CAPITA</u>
Tule Lake	406	7,536	17,933	\$298.44	\$ 6.76
Poston	196	4,744	10,278	317.64	6.06
Heart Mountain	156	---	7,541	330.29	6.83
Gila River	225	5,217	8,626	216.71	5.65
Granada	111	2,280	5,333	327.23	6.81
Minidoka	173	2,342	6,283	307.38	8.46
Rohwer	137	3,935	5,928	208.66	4.82
Manzanar	156	4,159	4,956	211.00	6.64
Tonopaz	<u>144</u>	<u>4,370</u>	<u>5,304</u>	<u>209.07</u>	<u>5.68</u>
Average Totals	1,704	34,592	72,182 Monthly	Av. \$272.78 Monthly	Av. \$6.44