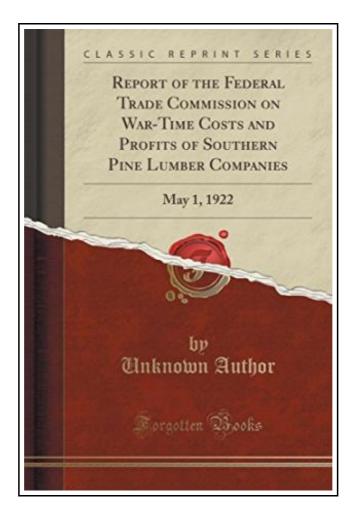
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## REPORT OF THE FEDERAL TRADE COMMISSION ON WAR-TIME COSTS AND PROFITS OF SOUTHERN PINE LUMBER COMPANIES: MAY 1, 1922 (CLASSIC REPRINT) (PAPERBACK)



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Forgotten Books, United States, 2015. Paperback. Book Condition: New. 229 x 152 mm. Language: English . Brand New Book \*\*\*\*\* Print on Demand \*\*\*\*\*. Excerpt from Report of the Federal Trade Commission on War-Time Costs and Profits of Southern Pine Lumber Companies: May 1, 1922 The Federal Trade Commission submits herewith a report on costs, prices, and profits of the southern pine lumber industry for the years 1917 and 1918. Most of the information contained in this report was secured pursuant to the direction of the President, for the use of the War Industries Board in its regulation of lumber prices during those years. The principal facts developed from the Commissions study of the southern pine lumber industry, chiefly based upon data furnished by representative companies operating in the States of Virginia, North and South Carolina, Georgia, Florida, Alabama, Mississippi, Louisiana, Texas, Oklahoma, and Arkansas, ma- be stated as follows: 1. The accounting methods of southern pine manufacturers, while sometimes well devised, frequently do not enable them to determine accurately their costs of producing lumber, and in many instances result in obviously inflated costs. Reports submitted to the Commission show that many companies included the expenses of farm, turpentine, box, and other enterprises with the cost of their lumber operations, while other manufacturers inflated their costs by the inclusion of interest and a profit on stumpage in their cost of producing lumber. In some cases stumpage was charged into costs at such a high figure that the entire timber account was written off long before the end of the cut, while the remaining timber was charged into cost during 1917 and 1918 at the then estimated current market value. 2. The average rate of earnings on the entire business, as reported by 143 identical companies, was 9 per cent in 1917...

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