



[Alvin W. Boese Papers.](#)

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Minnesota Mining & Manufacturing Company

INTER - OFFICE CORRESPONDENCE

ST. PAUL, MINNESOTA

January 22, 1946

Subject:

MR. J. A. BORDEN
MR. A. H. REDPATH
MR. A. W. BOESE

Attached to this letter is a study of various reductions in list prices on Mistlon Plastic Gift Ribbon, Mistlon Plastic Tissue in rolls 4" and wider and Mistlon Plastic Tissue in Cut to Size sheets.

In our preliminary field work and in actual sales experience, we are convinced that our prices are too high to make Mistlon competitive. This is especially true in the 72 yard ribbon field and to a slightly lesser degree in the 4" and wider roll goods and in cut to size sheets.

Proposals attached show present list prices and profit margins, per cent to sales as well as four suggested reductions figured on the same basis on ribbon, and three suggested reductions on the roll goods and cut to size sheets.

On ribbon, we have shown both white and colored list prices and per cent to sales, but on cut to size sheets and on rolls 4" and wider, this has not been done because knowing that our 11.1% higher list price on colored material is a very ample increase to cover the cost of dying, we felt it unnecessary to extend these figures. Flecked material, in actual experiments conducted during the past week, has proven so economical to run that we felt it unnecessary to extend these figures. We propose that flecked material be carried at the same list price as colored material.

I would appreciate our getting together for a discussion on these proposals just as soon as possible in order that we might stabilize our price structure immediately and begin to work on catalog numbers and catalog pages for all of our Mistlon items with the end in view that they will be ready for distribution as soon as production equipment is set up and ready to go in the main plant.

LEL:ku

Very truly yours,

L. E. Larson
L. E. Larson
General Sales Department
"SCOTCH" TAPE Division

PROPOSED PRICE CHANGES ON MISTLON SIFT RIBBON - 72 YARD ROLLS - 2 1/2 PLY - 1" CORE

ROLL SIZE	PRESENT LIST PRICE	PRESENT PROFIT % TO SALES	PROPOSAL #1	PROFIT % TO SALES	PROPOSAL #1A	PROFIT % TO SALES	PROPOSAL #2	PROFIT % TO SALES	PROPOSAL #3	PROFIT % TO SALES	JOBBER MARGINS
			25% REDUCTION IN LIST PRICE LIST PRICE		20% REDUCTION IN LIST PRICE LIST PRICE		15% REDUCTION IN LIST PRICE LIST PRICE		10% REDUCTION IN LIST PRICE LIST PRICE		
1/2" x 72 yd. White	\$1.40	52.4%	\$1.05	46.2%	\$1.12	47.1%	\$1.19	48.9%	\$1.26	49.8%	1 roll 34%
1/2" x 72 yd. Colored	1.55	55.9%	1.17	48.0%	1.24	48.5%	1.33	49.9%	1.40	50.2%	6 rolls 26.7%
3/4" x 72 yd. White	1.60	49.9%	1.20	41.5%	1.28	44.1%	1.36	46.0%	1.44	47.3%	36 rolls 17.5%
3/4" x 72 yd. Colored	1.78	53.7%	1.34	43.7%	1.43	45.8%	1.52	47.2%	1.60	49.5%	120 rolls 10%
1" x 72 yd. White	1.80	47.6%	1.35	39.1%	1.44	41.3%	1.53	43.1%	1.62	44.7%	480 rolls 10%
1" x 72 yd. Colored	2.00	51.3%	1.50	40.5%	1.60	43.4%	1.70	44.3%	1.80	45.9%	960 rolls 10%

PROPOSED PRICE CHANGES ON MISTLON PLASTIC TISSUE - ROLLS 4" AND WIDER - 72 YARDS LONG ON 5" CORE

<u>1 PLY</u>											
4" x 72 yd. White	\$2.00	31.2%			\$1.60	20.6%	\$1.70	24.4%	\$1.80	27.9%	1 roll 34%
6" x 72 yd.	2.88	33.1%			2.31	24.3%	2.45	26.6%	2.60	29.1%	3 rolls 26.7%
8" x 72 yd.	3.84	34.8%			3.08	24.9%	3.27	27.1%	3.46	29.4%	12 rolls 17.5%
12" x 72 yd.	5.76	34.1%			4.61	24.1%	4.90	27.8%	5.19	30.2%	48 rolls 10%
24" x 72 yd.	11.52	36.5%			9.22	28.9%	9.80	30.5%	10.37	33.0%	144 rolls 10%
<u>2 PLY</u>											
4" x 72 yd. White	\$4.00	39.4%			\$3.20	31.8%	\$3.40	34.2%	\$3.60	36.0%	288 rolls 10%
6" x 72 yd.	5.76	40.0%			4.62	32.6%	4.90	34.8%	5.20	36.5%	
8" x 72 yd.	7.68	43.6%			6.16	32.8%	6.54	35.0%	6.92	36.9%	
12" x 72 yd.	11.52	40.5%			9.22	33.3%	9.80	35.5%	10.38	37.4%	
24" x 72 yd.	23.04	42.3%			18.44	35.4%	19.60	37.4%	20.74	39.1%	

PROPOSED PRICE CHANGES ON MISTLON PLASTIC TISSUE - CUT TO SIZE SHEETS - 500 SHEET PACKAGES

<u>1 PLY</u>											
6" x 6" White	\$3.12	32.5%			\$2.50	24.6%	\$2.66	27.3%	\$2.81	29.6%	1 sq. yd. 34%
8" x 8"	5.55	35.0%			4.44	26.5%	4.72	30.1%	5.00	31.7%	48 sq. yds. 26.7%
12" x 12"	12.50	36.4%			10.00	29.5%	10.63	30.4%	11.25	32.6%	180 sq. yds. 17.5%
<u>2 PLY</u>											
6" x 6" White	\$6.24	39.3%			\$5.00	31.6%	\$5.32	34.3%	5.62	35.9%	720 sq. yds. 10%
8" x 8"	11.10	40.6%			8.88	33.2%	9.44	34.5%	10.00	37.3%	2400 sq. yds. 10%
12" x 12"	25.00	41.4%			20.00	34.3%	21.26	36.6%	22.50	38.4%	4800 sq. yds. 10%

1/22/46

December 16, 1946

Mistlon Program 1947

MEMORANDUM

MR. J. A. BORDEN MR. L. E. LARSON
MR. C. C. SMITH MR. H. F. VALENTINE
MR. A. H. REDPATH MR. A. W. ROESE

At a meeting in Mr. Borden's office on December 13, attended by the above, the Mistlon program for 1947 was discussed and the following outline for the 1947 procedure on this line was tentatively agreed on:

(1) DISCONTINUANCE OF CARDING AND DYEING OF MISTLON:

It was decided that effective on Tuesday, December 17, Mistlon carding and dyeing would be discontinued for as long a period of time as was necessary in order to use up our present stock of roughly 350,000 running yards of material already carded and dyed. This shutdown is necessary because of sales on Mistlon items falling off very sharply starting December 1st. It is estimated that a 60 day shutdown will be necessary to bring our stock down to a point where additional carding and dyeing will be necessary.

In the meantime, a skeleton forman's crew will be kept on to run experimental production and all necessary special orders etc. which might come up during the next 60 days. The stock situation will be reviewed every 30 days in order to determine whether it will be feasible to start production again. Mr. Roese will check into our orders for raw materials and make certain that material does not continue to come in excess of our needs.

(2) 72 YARD MISTLON RIBBON:

- (a) It was agreed that we would continue to sell 72 yard ribbon, 2½ ply sizes 1½" to 4", the salesmen to spend 10% of their time on the promotion of this item.
- (b) Every 30 days we will thoroughly study the results of this sales program to determine whether or not our present product is selling well enough and in large enough volume to continue spending 10% of the salesmen's time on the item.

(3) MISTLON DISPLAYS:

It was tentatively decided to produce roughly 20,000 to 30,000 displays of 10¢ Christmas Mistlon in 1947 and 10,000 to 15,000 displays of 25¢ Mistlon. This decision was reached primarily to use up the large inventory of slit rolls already on hand. After a careful survey of flecked patterns and with the possibility of adding some printed patterns, it may be that this quantity of displays will be increased somewhat in order to pep up the displays by the addition of these new items. This will be decided sometime within the next 30 days.

(4) 2 PLY MISTLON TO BE DISCONTINUED:

It was agreed to discontinue 2 ply Mistlon due to the fact that there is very little call for this material and the present 2 ply is not satisfactory for florist use. We felt it better to take this item off the market than to continue with our present not quite satisfactory material. Stocks on hand will be disposed of as fast as we are able.

(5) 1 PLY MISTLON:

This subject is still under discussion, but it has been tentatively agreed to

- (a) Increase the price of our 1 ply Mistlon in the line by at least 25% (This figure to hold if only white and flecked material is to be sold)
- (b) Increase the price 60% if the line is to include colored material as well as plain white and flecks.

Further discussions to clarify particularly the 1 ply picture will be held Monday and Tuesday, December 16 and 17.

L. E. Larson
Written 12/16/46

W. Beebe - Carter

December 6, 1946

Factors to be considered in
making changes in the Mistlon
Line

MR. J. A. BORDEN:

This letter is a supplement of my letter of December 2, under the above subject. Since writing the first letter, we have received penciled figures from the Accounting Department on the October profit and loss statement on Mistlon. This statement reads as follows:

Total Sales	\$55,313.96	
Factory Costs:		
Raw Materials	\$15,464.48	
Packing	\$15,470.90	
Slitting	24,979.64	
Carding & Dyeing	8,313.81	
Reslitting	4.17	
Shipping & Warehousing	932.82	
Factory Overhead:		
Tape Slitting	464.67	
Packing	255.81	
Carding & Dyeing	1,417.89	
Rewinding (lab.)	17.40	
Factory Admin.	43.62	
Total Factory Costs	\$67,324.90	- 78.4% of Sales
Laboratory	6,765.65	- 12.2% of Sales
Engineering	2,777.36	- 5% of Sales
General Sales	2,174.78	-
Salesmen's Costs	7,093.88	- 28.6% of Sales
Other Sales Costs	6,402.37	-
Advertising	145.49	
Administrative	2,239.30	- 4.1% of Sales
Freight	914.00	
Cash Discount	1,103.00	
Inventory Credit	25,974.30	
Net Loss	17,648.00	- 31.9% of Sales
Loss to Date	120,263.63	

While this statement also looks discouraging from a profit standpoint, the Cost Accounting Department did comment that they knew that our inventory credit was not correct. Just how far off it was, they did not estimate, but we believe that the November statement will clear up this discrepancy to a great extent due to the fact an actual physical year and inventory was taken on Mistlon as of November 30.

December 6, 1946

Our November sales on Mistlon are over \$175,000 and if this inventory credit was off as far as indications seems to point out, we are certain that this will be reflected in a large profit in the month of November. We cannot at this time prove this supposition, but we believe that this factor should be taken into consideration in our discussion on Mistlon next week.

Very truly yours,

ISO'S82'82

LEL:ku

TA'82 L. E. Larson
General Sales Department
"SCOTCH" TAPE Division

cc: Mr. R. G. Drew
Mr. A.H. Redpath
Mr. A. W. Boese
Mr. H. F. Valentine

*Sales
48*

IVF 3

March 24, 1948

Mr. R. I. Coulter
Carpenter, Abbott, Coulter & Kinney
900 Fauquier Avenue
St. Paul 6, Minnesota

Dear Mr. Coulter:

The sales of our flecked pattern "MISTLON" to date have been in excess of \$60,000. \$50,000 of this volume was sold in 1947.

Yours very truly,

Alvin W. Boese

AWB:mao

cc: Mr. R. G. Drew

Carfah

July 25, 1946

Mistlon Costs

MR. J. A. BORDEN
MR. C. B. SANPAIR
MR. A. W. BOESE

Attached to this letter is a copy of one received from Mr. W. E. Zimmermann, Sales Manager of the "SCOTCH" Tape Division, Buffalo dealing with inquiries recently received regarding Mistlon Plastic Tissue. Mr. Zimmermann's experiences regarding our present Mistlon prices coincides with exactly that of other managers who have run into the same difficulties.

I am passing his comment along to you because I think that it will prove interesting and give us all a general picture of what we are up against regarding Mistlon prices to large consumers and convertors.

Very truly yours,

LEL:ku

L. E. Larson
General Sales Department
"SCOTCH" TAPE Division

Minnesota Mining & Manufacturing Company

INTER - OFFICE CORRESPONDENCE

BUFFALO, N. Y.

July 18, 1946

Subject:

ST. PAUL GENERAL SALES - L. E. LARSON

Dear Larry:

As you, undoubtedly, know, we have had quite a number of inquiries on Mistlon sheets and large rolls involving tremendous square yardage. In every case, we have lost out on any business at all because of our current extremely high price. For your information, some of these inquiries have been as follows:

BETHLEHEM STEEL COMPANY - for interleaving tool steel. They are currently using Cellulose Acetate. Approximate requirements: 100,000 square yards per month.

ONEIDA, LTD. - for wrapping silverware. Approximately, 10,000 sheets per month, 24" x 24".

NIAGARA WALLPAPER COMPANY, Niagara Falls, New York - a material for making inexpensive drapes. Approximately, 1,000,000 square yards a month.

MEDISAN CORPORATION, Niagara Falls, N. Y. (Niagara Wallpaper) - for making disposable bath mats; 1,000,000 square yards a month.

PENN ELECTRIC COMPANY - for interleaving in electric coils. Approximately, 500 rolls, 4" x 72 yards, per month.

There have, also, been a number of other inquiries; such as, Onondaga Pottery, with which you are familiar, and H. D. Catty Company. In total, were we able to supply these accounts with their requirements, we would have a tremendous volume of business. Certainly, this can be multiplied many times over throughout the country and altogether is a tremendous potential volume.

In many cases, a product similar to our present one, made with a cheaper fibre, would answer just as well, but in all cases, price has been the dominant factor in our customers' losing interest completely. I am sure that you are doing everything in St. Paul to cut down production costs, and I, also, hope that we are investigating the possibility of other types of fibres that will be less expensive.

If you develop any information on lower prices, would, certainly, appreciate your passing it along to us.

Very truly yours,

W. E. Zimmermann
Sales Manager
"SCOTCH" TAPE Division

WEZ/mr

*24 Borden
pls make
release
L. Larson*

*Larry Larson
suggest you send copies
of this letter to
Boese & Samson
& myself & have
them let's have
a meeting on
Costs &
Change process
JES 7/14*

ESTIMATED COST MISTLON PLASTIC RIBBON IN DISPLAY BOXES
ROLL FORM - 1" CORES 2 $\frac{1}{2}$ PLY STOCK

	<u>1/2" x 15 Ft.</u> <u>.625 Sq. Ft.</u>	<u>3/4" x 36 Ft.</u> <u>2$\frac{1}{2}$ Sq. Ft.</u>
List Price - Plain White & Solid		
Colors 2 $\frac{1}{2}$ ply	.1000	.2500
Less Jobber Discount 5 $\frac{1}{2}$ %	.0510	.1275
Net Selling Price	.0490	.1225
Costs		
Plain White Mistlon 2 $\frac{1}{2}$ Ply .0078 sq. ft.	.0049	.0176
Dyeing .001 sq. ft.	.0007	.0023
1" Diameter Cores	.0022	.0027
Metal Side Labels	.0018	.0018
Labor in Slitting and Winding 100 yd. rls. and machine burden, then to short rolls	.0078	.0107
Labor in Packing and space burden and shipping on 10% rolls only	.0039	.0062
Warehousing	.0008	.0011
Labor in Shipping		.0015
Display Box		
Coraflex Wrap	.0002	.0005
Labels for Display & Shipping Boxes	.0001	.0004
Shipping Cartons	.0002	.0006
Laboratory - 2% of Selling Price	.0010	.0024
TOTAL FACTORY COSTS	.0248	.0518
FREIGHT EST. @ \$3.00 CWT	.0016	.0031
SELLING ADMIN. & CASH DISCOUNT 25%	.0122	.0306
TOTAL COSTS	.0386	.0855
NET PROFIT	.0104	.0370
NET PROFIT % TO SALES	21.2%	30.2%

ESTIMATED COSTS - MISTLON PLASTIC RIBBON - PRINTED - PACKED IN DISPLAY BOXES
2 COLOR PRINTING ON WHITE OR TINTED RIBBON

	<u>1/2" x 15 Ft. .625 Sq. Ft.</u>	<u>3/4" x 36 Ft. 2 1/2 Sq. Ft.</u>
List Price per Roll	.1000	.2500
Less Jobber Discount 51%	.0510	.1275
<u>Net Selling Price</u>	<u>.0490</u>	<u>.1225</u>
Total Costs same as unprinted	.0386	.0855
2 Color Printing @ .0023 Sq. Ft.	.0015	.0052
<u>Total Costs including printing</u>	<u>.0401</u>	<u>.0907</u>
<u>NET PROFIT</u>	<u>.0089</u>	<u>.0318</u>
<u>NET PROFIT % TO SALES</u>	<u>18.1%</u>	<u>25.9%</u>

11/1/45.

Estimated Cost Muston Plastic Ribbon in Display Boxes
Roll Form - 1" cores - 2 1/2 ply stock

	1/2 x 12 ft 509 ft.	1/2 x 15 ft 62509 ft.	1/2 x 18 ft 3409 ft.	3/4 x 33 ft 2509 ft.	3/4 x 36 ft 2409 ft.	3/4 x 39 ft 2509 ft.	1" x 24 ft 209 ft.	1" x 27 ft 2409 ft.	1" x 30 ft 2509 ft.
List Price - plain white + solid colors 2 1/2 ply Less Jabber disc 51%	.1000 .0510	.1000 .0510	.1000 .0510	.2500 .1275	.2500 .1275	.2500 .1275	.2500 .1275	.2500 .1275	.2500 .1275
Net Selling Price	.0490	.0490	.0490	.1225	.1225	.1225	.1225	.1225	.1225
10¢	25¢								
Retailers									
1 box 36 rolls	12 rolls - 33 1/2%								
6 " 216 "	72 " - 40%								
48 " 1728 "	576 " - 45%								
Jabbers:									
1 box 45%									
48 " 51%									
Costs									
Plain White Muston 2 1/2 ply .0078 sq ft.	.0039	.0049	.0059	.0156	.0176	.0195	.0156	.0176	.0195
Dyeing .001 sq ft	.0005	.0007	.0008	.0020	.0023	.0025	.0020	.0023	.0025
1" diameter cores	.0022	.0022	.0022	.0027	.0027	.0027	.0028	.0028	.0028
Metal side labels	.0018	.0018	.0018	.0018	.0018	.0018	.0018	.0018	.0018
Labor in slitting & winding 100 yd rolls + machine burden, then to sheet rolls	.0076	.0078	.0080	.0104	.0107	.0109	.0104	.0107	.0109
Labor in packing & space burden + shipping on 10¢ rolls only	.0039	.0039	.0039	.0062	.0062	.0062	.0062	.0062	.0062
Warehousing	.0008	.0008	.0008	.0011	.0011	.0011 (0012)	.0011	.0011	.0011
Labor in shipping				.0015	.0015	.0015	.0015	.0015	.0015
Display box	.0012	.0012	.0012	.0040	.0040	.0040	.0045	.0045	.0045
Charlax wrap	.0002	.0002	.0002	.0005	.0005	.0005	.0005	.0005	.0005
Labels for display & shipping boxes	.0001	.0001	.0001	.0004	.0004	.0004	.0004	.0004	.0004
Shipping cartons	.0002	.0002	.0002	.0006	.0006	.0006	.0007	.0007	.0007
Laboratory - 2% of selling price	.0010 .0234	.0010 .0248	.0010 .0261	.0024 .0492	.0024 .0518	.0024 .0544	.0024 .0499	.0024 .0525	.0024 .0548
Total Factory costs									
Freight out @ 3¢ cwt	.0015	.0016	.0017	.0030	.0031	.0032	.0030	.0031	.0032
Selling admin & cash disc 25%	.0122	.0122	.0122	.0306	.0306	.0306	.0306	.0306	.0306
Total Costs	.0371	.0386	.0400	.0828	.0855	.0879	.0835	.0862	.0886
Net Profit	.0119	.0104	.0090	.0397	.0370	.0346	.0387	.0363	.0339
Net Profit % to Sales	24.2%	21.2%	18.3%	32.4%	30.2%	28.2%	31.5%	29.6%	27.6%

Estimated Cost - Muston Plastic Ribbon - Printed - Packed in display boxes.
2 color printing on White or Tinted Ribbon

	1/2 x 12 ft 509 ft.	1/2 x 15 ft 62509 ft.	1/2 x 18 ft 3409 ft.	3/4 x 33 ft 2509 ft.	3/4 x 36 ft 2409 ft.	3/4 x 39 ft 2509 ft.	1" x 24 ft 209 ft.	1" x 27 ft 2409 ft.	1" x 30 ft 2509 ft.
List Price per roll Less Jabber disc - 51%	.1000 .0510	.1000 .0510	.1000 .0510	.2500 .1275	.2500 .1275	.2500 .1275	.2500 .1275	.2500 .1275	.2500 .1275
Net Selling Price	.0490	.0490	.0490	.1225	.1225	.1225	.1225	.1225	.1225
Total costs same as unprinted	.0371	.0386	.0400	.0828	.0855	.0879	.0835	.0862	.0886
2 color printing @ .0023 sq ft.	.0012	.0015	.0018	.0046	.0052	.0058	.0046	.0052	.0058
Total costs including printing	.0383	.0401	.0418	.0874	.0907	.0937	.0881	.0914	.0944
Net Profit	.0107	.0089	.0072	.0351	.0318	.0288	.0344	.0311	.0281
Net Profit % to Sales	21.8%	18.1%	14.6%	28.6%	25.9%	23.5%	28.0%	25.3%	22.9%

Rolls shipped through Sept.

	4"	6"	8"	12"	24"
1009 White	50	11	8	4	145
Red 3020	36	4	3	7	45
3025 Pink	56	10	0	3	69
3040 Yellow	57	2	3	4	45
3050 D Green	14	3	0	2	29
3055 P Green	42	11	0	2	41
3060 D Blue	6	4	0	3	35
3065 P Blue	39	11	3	16	69
3075 Orchid	57	12	3	2	33
1101 Silver flecked	39	7	1	17	191
1102 P Pink	15	0	0	0	36
1103 P Blue	11	0	0	0	13
1104 P Green	11	0	0	0	16
1105 P Yellow	2	0	0	0	23
1106 Red	0	0	0	0	14
1107 D Green	0	0	0	0	21
1108 Silver+Red	10	2	0	0	21
1109 Silver+Green	2	0	0	0	18
1110 Silver+R+Green	0	4	0	0	4
1111 Orchid	0	0	0	0	0
1112 D Blue	7	0	0	0	20
1113 R+Green	0	0	0	0	0
	454	81	21	60	888
	3,632	972	336	1,440	42,624
1020 White	529	20	2	6	42
3520 Red	307	4	0	3	26
3525 P Pink	578	4	0	7	25
3540 Yellow	336	7	2	8	12
3550 D Green	102	0	2	8	16
3555 P Green	347	1	4	1	5
3560 D Blue	135	0	0	0	17
3565 P Blue	373	9	0	9	17
3575 Orchid	430	14	1	1	4
3570 Purple	31	0	0	0	0
1201 Silver flecked	543	8	1	2	30
1202 P Pink	247	9	0	0	5
1203 P Blue	198	1	0	0	5
1204 P Green	175	1	0	0	4
1205 P Yellow	147	2	0	0	2
1206 Red	29	1	0	0	4
1207 D Green	24	4	0	0	6
1208 Silver+Red	179	2	0	0	27
1209 Silver+Green	223	4	0	2	18
1210 Silver+R+G	134	3	0	6	46
1211 Orchid	199	3	2	2	3
1212 D Blue	16	2	1	4	7
1213 R+Green	10	2	0	1	5
	5,282	106	15	60	328
	42,256	1,272	240	1,440	15,744
	6,786	187	36	120	1,216
	45,888	2,244	576	2,880	58,368

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1947

1946 Sq. Yds. Net	Displays 3" x 4" Cards	72 Yard Rolls - 1 Ply			72 Yard Rolls - 2-1/2 Ply			TOTAL
	2-1/2 Ply	Colored	White	Flecked	Colored	White	Flecked	SQ. YDS.
June Actual	6,840	6,277	1,196	6,659	16,168	2,887	0	40,036
July "	36,135	10,885	2,073	5,812	23,210	6,619	0	84,734
Aug. "	4,429	9,467	1,723	15,688	23,153	14,915	0	69,375
Sept. "	45,572	9,397	3,260	7,406	32,329	6,980	0	104,964
Oct. "	192,966	8,214	2,279	7,818	46,365	9,016	0	266,657
Nov. "	28,030	3,863	1,071	7,433	23,826	4,302	0	68,525
Dec. "	193	5,627	2,446	10,419	15,698	2,118	0	36,501
TOTAL 7 MONTHS 1946	314,174	53,730	14,048	61,235	180,749	46,836	0	670,802

1947 Sq. Yds. Net								
Jan Actual	348	1,566	11,159	8,064	21,434	3,321	0	45,892
Feb. "	1,360	3,480	160	4,599	4,778	2,583	2,887	19,847
Mar. "	1,110	13,512	1,776	2,887	18,120	3,559	4,566	45,530
Apr. "	1,140	1,946	260	1,255	11,458	1,897	9,461	27,417
May "	654	532	372	920	5,184	916	3,972	12,550
June "	551	160	504	332	4,467	1,865	3,644	11,523
July "	66,800	732	624	59,252	20,600	5,123	23,310	176,441
Aug. "	3,142	504	0	530	15,426	5,019	11,158	35,779
Sept. Est.	127,750	1,500	500	2,000	30,000	10,000	30,000	201,750
Oct. "	42,936	1,500	500	2,000	25,000	9,000	15,000	95,936
Nov. "	42,852	1,000	250	1,500	15,000	5,000	10,000	75,602
Dec. "	84	1,000	500	2,000	10,000	3,000	5,000	21,584
TOTAL 12 MONTHS EST.	288,727	27,432	16,605	85,339	181,467	51,283	118,998	769,851

	Displays 3" x 4" Cards	72 Yard Rolls - 1 Ply			72 Yard Rolls - 2-1/2 Ply			TOTAL
	2-1/2 Ply	Colored	White	Flecked	Colored	White	Flecked	DOLLARS
TOTAL ESTIMATED	\$159,589.00	\$33,638.00			\$182,909.00			\$376,136.00
DOLLAR VOLUME								

NOTE: These figures are correct insofar as they show only that portion of the Mistlon line which we intend to sell under the new program. 2 ply sales in both 1946 and 1947 are not shown.

cc: W. L. McKNIGHT G. H. HALPIN A. G. BUSH R. F. CARLTON R. G. DREW G. L. RUNYON R. ADAM
C. C. SMITH A. W. BOESE H. F. VALENTINE C. B. SAMPAIR A. H. REDPATH A. HENSLEY R. OACE
J. A. BORDEN L. E. LARSON A. M. HOGAN

AMH:meb

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED -- MISTLON DISPLAY ITEMS - 1947

1946 No. of Displays	MISTLON DISPLAYS - 2-1/2 Ply				MISTLON - 3"x4" Cards - 2 1/2 Ply	
	#200 E.D. 1/2" x 15"	#201 E.D. 3/4" x 36"	#202 Xmas 1/2" x 15"	#203 Xmas 3/4" x 15"	#220 (Dozens) 1/2" x 15"	Total Page 2 Only
June Actual	516	0	0	0	830	1,346
July "	0	0	142	64	811	1,017
Aug. "	0	0	0	12	959	971
Sept. "	0	0	3,631	105	390	4,126
Oct. "	0	0	8,309	12,817	507	21,633
Nov. "	0	0	60,754	12,370	950	74,074
Dec. "	0	0	0	0	216	216
TOTAL 7 MONTHS 1946	516	0	72,836	25,368	4,663	103,383
<hr/>						
1947 No. of Displays						
Jan. Actual	0	0	0	0	415	415
Feb. "	0	0	0	7	226	233
Mar. "	120	103	30	5	98	356
Apr. "	120	140	0	0	0	260
May "	103	93	25	9	12	242
June "	10	10	18	18	377	433
July "	4,033	3,356	3,901	4,293	24	15,607
Aug. "	479	324	0	0	0	803
Sept. Est.	0	0	15,000	15,000	300	30,300
Oct. "	0	0	5,000	5,000	400	10,400
Nov. "	0	0	5,000	5,000	300	10,300
Dec. "	0	0	0	0	100	100
TOTAL 12 MONTHS EST.	4,865	4,026	28,974	29,332	2,252	69,449

NOTE: All items on this page have been converted to square yards and are included in the first column on page 1.

AMH:meb

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED-MISTLON ITEMS-1947

14

1946 Sq. Yds. Net	72 YARD ROLLS - 1 PLY			72 YARD ROLLS - 2 PLY			72 YARD ROLLS - 2½ PLY			TOTAL SQ. YDS.
	Colored	White	Flecked	Colored	White	Flecked	Colored	White	Flecked	PAGE 1
June Actual	6,277	1,196	6,659	5,516	899	5,631	16,168	2,887	0	45,233
July "	10,885	2,073	5,812	8,865	1,606	5,678	23,210	6,619	0	64,748
Aug. "	9,467	1,725	15,688	9,155	1,503	7,075	23,153	14,915	0	82,679
Sept. "	9,397	3,260	7,406	11,580	1,397	11,367	32,329	6,980	0	83,716
Oct. "	8,214	2,279	7,818	8,229	2,105	5,996	46,365	9,015	0	90,021
Nov. "	3,863	1,071	7,433	6,377	1,669	2,745	23,826	4,302	0	51,286
Dec. "	5,627	2,446	10,419	2,595	216	868	15,698	2,118	0	39,987
TOTAL 7 MONTHS 1946:	53,730	14,048	61,235	52,317	9,395	39,330	180,749	46,836	0	457,670

1947 Sq. Yds. Net										
Jan. Actual	1,566	11,159	8,064	2,126	5,003	280	21,434	3,321	0	52,953
Feb. "	3,480	160	4,599	1,038	479	551	4,778	2,583	2,887	20,555
Mar. "	13,512	1,776	2,887	1,682	560	360	18,120	3,569	4,566	47,022
Apr. "	1,946	260	1,255	1,056	0	3,552	11,458	1,897	9,461	30,885
May Est.	6,000	2,000	8,000	0	0	0	45,000	8,000	10,000	79,000
June "	5,000	2,000	6,000	0	0	0	50,000	10,000	10,000	88,000
July "	5,000	2,000	6,000	0	0	0	50,000	12,000	20,000	95,000
Aug. "	5,000	2,000	6,000	0	0	0	50,000	15,000	25,000	103,000
Sept. "	6,000	2,000	8,000	0	0	0	60,000	20,000	30,000	126,000
Oct. "	8,000	3,000	10,000	0	0	0	60,000	20,000	35,000	136,000
Nov. "	8,000	2,000	8,000	0	0	0	50,000	15,000	20,000	103,000
Dec. "	6,000	2,000	8,000	0	0	0	20,000	5,000	10,000	51,000
TOTAL 12 MONTHS ESTIMATED:	69,504	30,358	76,805	5,902	6,042	4,743	440,790	116,360	161,914	932,416

WPE:10

Copies to Messrs: R. W. ADAM W. P. ERICKSON C. A. PARSONS C. B. SAMPAIR
J. A. BORDEN TOM JOYCE A. H. REDPATH C. C. SMITH
A. W. BOESE L. E. LARSON G. L. RUNYON H. F. VALENTINE

ORDERS ENTERED & ESTIMATED ORDERS TO BE RECEIVED-MISTLON ITEMS-1947

1946 Sq. Yds. Net	DISPLAYS & 3" x 4" Cards	PHOTO PACK 24" x 6 yds.	12 YARD ROLLS - 1 PLY			12 YARD ROLLS - 2 $\frac{1}{2}$ PLY			TOTAL SQ.YDS.	TOTAL SQ.YDS.
	2 $\frac{1}{2}$ PLY	1 PLY-WHITE	Colored	White	Flecked	Colored	White	Flecked	Page 2	pp.1-2
June Actual	6,349	500	0	0	0	0	0	0	7,349	52,582
July "	36,135	2,000	0	0	0	0	0	0	38,135	102,883
Aug. "	4,429	5,428	0	0	0	0	0	0	9,827	92,506
Sept. "	45,572	2,196	0	0	0	0	0	0	47,768	131,484
Oct. "	192,966	2,660	0	0	0	0	0	0	195,626	285,647
Nov. "	28,030	468	0	0	0	0	0	0	28,498	79,784
Dec. "	193	684	0	0	0	0	0	0	875	40,862
TOTAL 7 MONTHS										
1946:	314,174	13,936	0	0	0	0	0	0	328,078	785,748

1947 Sq. Yds. Net.

Jan. Actual	348	954	0	0	0	0	0	0	1,302	54,255
Feb. "	1,360	196	0	0	0	0	0	0	1,556	22,111
Mar. "	1,110	576	0	0	0	0	0	0	1,686	48,708
Apr. "	1,140	116	0	0	0	0	0	0	1,256	32,141
May Est.	67,284	500	2,000	500	1,500	250	100	250	72,384	151,384
June "	45,984	1,000	3,000	500	1,500	250	100	250	52,584	140,584
July "	45,684	1,000	3,000	1,000	1,500	500	100	250	53,034	148,034
Aug. "	103,668	1,000	3,000	1,000	1,500	500	100	500	111,268	214,268
Sept. "	85,452	1,000	4,000	1,000	2,000	500	250	500	94,702	220,702
Oct. "	42,936	500	5,000	1,000	4,000	1,000	1,000	750	56,186	192,186
Nov. "	42,852	500	6,000	2,000	3,000	1,000	1,000	500	56,852	159,852
Dec. "	84	500	2,000	1,000	1,000	500	250	250	5,584	56,584

TOTAL 12 MONTHS

ESTIMATED:	437,902	7,842	28,000	8,000	16,000	4,500	2,900	3,250	508,394	1,440,809
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ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED-MISTLON DISPLAY ITEMS-1947

1946 No. of Displays	MISTLON DISPLAYS - 2 $\frac{1}{2}$ PLY				MISTLON - 3"x4" Cards - 2 $\frac{1}{2}$ PLY	
	#200 ED $\frac{1}{2}$ " x 15"	#201 ED $\frac{3}{4}$ " x 36"	#202 Xmas $\frac{1}{2}$ " x 15"	#203 Xmas $\frac{3}{4}$ " x 15"	#220 (Dozens) $\frac{1}{2}$ " x 15"	T O T A L Page 3 Only
June Actual	516	0	0	0	830	1,346
July "	0	0	142	64	811	1,017
Aug. "	0	0	0	12	959	971
Sept. "	0	0	3,631	105	390	4,126
Oct. "	0	0	8,309	12,817	507	21,633
Nov. "	0	0	60,754	12,370	950	74,074
Dec. "	0	0	0	0	216	216
TOTAL 7 MONTHS 1946:	516	0	72,836	25,368	4,663	103,383
1947 No. of Displays						
Jan. Actual	0	0	0	0	415	415
Feb. "	0	0	0	7	226	233
Mar. "	120	103	30	5	98	356
Apr. "	120	140	0	0	0	260
May Est.	10,000	7,000	0	0	100	17,100
June "	5,000	2,000	2,500	2,500	100	12,100
July "	2,500	3,000	2,500	2,500	100	10,600
Aug. "	2,500	2,000	10,000	10,000	200	24,700
Sept. "	0	0	10,000	10,000	300	20,300
Oct. "	0	0	5,000	5,000	400	10,400
Nov. "	0	0	5,000	5,000	300	10,300
Dec. "	0	0	0	0	100	100
TOTAL 12 MONTHS ESTIMATED:	20,240	14,243	35,030	35,012	2,339	106,864

WPE:lb

NOTE: All items on this page have been converted to square yards and are included in the first column on page 2.

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED-MISTLON ITEMS-1947 (Corrected)

1946 Sq.Yds. Net	Displays 3"x4" Cards	72 Yard Rolls - 1 Ply			72 Yard Rolls - 2-1/2 Ply			TOTAL SQ. YDS.
	2-1/2 Ply	Colored	White	Flecked	Colored	White	Flecked	
June Actual	6,840	6,277	1,196	6,659	16,168	2,887	0	40,036
July "	36,135	10,885	2,073	5,812	23,210	6,619	0	84,734
Aug. "	4,429	9,467	1,723	15,688	23,153	14,915	0	69,375
Sept. "	45,572	9,397	3,260	7,406	32,329	6,980	0	104,964
Oct. "	192,966	8,214	2,279	7,818	46,365	9,018	0	266,657
Nov. "	28,030	3,863	1,071	7,433	23,826	4,302	0	68,525
Dec. "	193	5,627	2,446	10,419	15,698	2,118	0	36,501
TOTAL 7 MONTHS 1936	314,174	53,730	14,048	61,235	180,749	46,836	0	670,802

1947 Sq.Yds. Net								
Jan. Actual	348	1,568	11,159	8,064	21,434	3,321	0	45,892
Feb. "	1,360	3,480	160	4,599	4,778	2,583	2,887	19,847
Mar. "	1,110	13,512	1,776	2,887	18,120	3,559	4,566	45,530
April "	1,140	1,946	260	1,255	11,458	1,897	9,461	27,417
May "	654	532	372	920	5,184	916	3,972	12,550
June "	551	160	504	332	4,467	1,865	3,644	11,523
July "	66,800	732	624	59,252	20,600	5,123	23,310	176,441
Aug. Est.	73,167	1,000	1,000	2,000	20,000	5,000	25,000	127,167
Sept. "	127,750	3,000	1,000	4,000	30,000	10,000	30,000	205,750
Oct. "	42,936	3,000	1,000	4,000	25,000	9,000	15,000	99,936
Nov. "	42,852	2,000	500	3,000	15,000	5,000	10,000	78,352
Dec. "	84	2,000	1,000	4,000	10,000	3,000	5,000	25,084
TOTAL 12 MONTHS EST.	358,752	32,928	19,355	94,309	186,041	51,264	132,840	875,489

TOTAL ESTIMATED DOLLAR VOLUME	Displays 3"x4" Cards	72 Yard Rolls - 1 Ply			72 Yard Rolls - 2-1/2 Ply			TOTAL DOLLARS
	2-1/2 Ply	Colored	White	Flecked	Colored	White	Flecked	
	\$199,153.00	\$38,114.00			\$192,475.00			\$429,742.00

Note: These figures are correct insofar as they show only that portion of the Mistlon line which we intend to sell under the new program. 2 ply sales in both 1946 and 1947 are not shown.

cc-W.L. McKnight G.H. Halpin A.G. Bush R.P. Carlton R.G. Drew G.L. Runyon R. Adam J.A. Borden
C.C. Smith A.W. Boese H.F. Valentine C.B. Sampair A.H. Redpath A.A. Henseler R. Oace L.E. Larson
A.M. Hogan

AMH:mp
8/22/47

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED-MISTLON DISPLAY ITEMS-1947

1946 No. of Displays	MISTLON DISPLAYS - 2-1/2 PLY				MISTLON - 3"x4" Cards - 2 1/2 PLY	
	#200 E.D. 1/2"x 15'	#201 E.D. 3/4"x 36'	#202 Xmas 1/2"x 15'	#203 Xmas 3/4"x 15'	#220 (Dozens) 1/2" x 15'	Total Page 2 Only
June Actual	516	0	0	0	830	1,346
July "	0	0	142	64	811	1,017
Aug. "	0	0	0	12	959	971
Sept. "	0	0	3,631	105	390	4,126
Oct. "	0	0	8,309	12,817	507	21,633
Nov. "	0	0	60,754	12,370	950	74,074
Dec. "	0	0	0	0	216	216
TOTAL 7 MONTHS 1946	516	0	72,836	25,368	4,663	103,383

1947 No. of Displays						
Jan. Actual	0	0	0	0	415	415
Feb. "	0	0	0	7	226	233
Mar. "	120	103	30	5	98	356
Apr. "	120	140	0	0	0	260
May "	103	93	25	9	12	242
June "	10	10	18	18	377	433
July "	4,033	3,356	3,901	4,293	24	15,607
Aug. Est.	5,000	3,000	5,000	5,000	200	16,200
Sept. "	0	0	15,000	15,000	300	30,300
Oct. "	0	0	5,000	5,000	400	10,400
Nov. "	0	0	5,000	5,000	300	10,300
Dec. "	0	0	0	0	100	100
TOTAL 12 MONTHS EST.	9,386	6,702	33,974	34,332	2,452	86,846

Note: All items on this page have been converted to square yards and are included in the first column on page 1.

AMH:mp

Page 2.

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946
SQUARE YARDS

Sales 46

	72 YARD RIBBON			MISTLON DISPLAYS & 3" x 4" CARDS	PHOTO PACK	TOTAL SQ. YD PAGE 1.
	Colored	White	Flecked			
June Actual (20 days)	16,168	2,887	0	5,583	500	23,138
July "	23,210	6,619	0	34,285	2,000	66,114
August "	23,153	14,915	0	143	5,428	43,639
September Estimated	36,000	20,000	0	105,000	6,000	167,000
October "	46,000	20,000	10,000	105,000	7,000	188,000
November "	46,000	20,000	10,000	75,000	8,000	159,000
TOTAL 6 MONTHS ESTIMATE	190,531	84,421	20,000	323,011	28,928	646,891

WPE:kmm
9/16/46

Copies to:

Mr. J. A. Borden	Mr. C. A. Parsons
Mr. A. W. Boese	Mr. A. H. Redpath
Mr. W. P. Erickson	Mr. G. L. Runyon
Mr. Tom Joyce	Mr. C. B. Sampair
Mr. L. E. Larson	Mr. C. C. Smith
Mr. L. J. McNeil	Mr. H. F. Valentine

ROLL GOODS

	1 PLY			2 PLY			TOTAL SQ. YDS.
	COLORED	WHITE	FLECKED	COLORED	WHITE	FLECKED	
June Actual (20 days)	6,277	1,196	6,659	5,516	899	5,631	26,178
July "	10,885	2,073	5,812	9,865	1,606	5,678	35,919
August "	9,467	1,723	15,688	9,155	1,503	7,075	44,611
September Estimated	15,000	3,000	20,000	13,000	3,000	10,000	64,000
October "	15,000	3,000	20,000	13,000	3,000	10,000	64,000
November "	10,000	2,000	15,000	10,000	2,000	8,000	47,000
TOTAL 6 MONTHS ESTIMATE	66,629	12,992	83,159	60,536	12,008	46,384	281,708

CUT TO SIZE SHEETS

	1 PLY			2 PLY			TOTAL	GRAND TOTAL
	COLORED	WHITE	FLECKED	COLORED	WHITE	FLECKED	SQ. YDS. PAGE 3	SQUARE YARDS PAGES 1,2,3
June Actual (20 days)	72	5	19	3,012	158	0	3,266	52,582
July "	195	15	52	763	40	785	1,850	103,883
August "	1,587	127	437	1,635	99	321	4,256	92,506
September Estimated	2,000	500	500	2,000	500	500	6,000	237,000
October "	2,000	500	500	2,000	500	500	6,000	258,000
November "	3,000	1,000	1,000	3,000	1,000	500	9,500	215,500
TOTAL 6 MONTHS ESTIMATE	8,854	2,147	2,558	12,410	2,297	2,606	30,872	959,471

Jan ³⁴ 294,500

Feb 328,500

Mar 361,500

Apr 278,500

May 267,500

June 207,200

1743,200
1
3 486 40.00

1,243,200
348640 white & picked
1,391,560 colored
1

Purple

Brown

red
dark blue

60
40
2400
800
2200
5300

10000

104000

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# MINNESOTA MINING & MANUFACTURING COMPANY

IV E

December 20, 1948

Manufacturing Cost Control  
Mistlon Production

*Concord*  
*2/10/49*  
*3/10/49*

## MEMORANDUM:

Attached is a summary report on the "Cost Control" record for the manufacture of Mistlon during the past five and one-half months. As brought out in the report, we believe that this record is quite satisfactory and can be continued, provided the same cooperation and controls are maintained.

Provided the necessary standards are established, we believe that this same type of "Cost Control" could be applied to other products having a critical manufacturing cost.

It should be noted here that there is some cost involved in maintaining these controls. "Indirect" or staff personnel are required to prepare and maintain statistical records. At the present time this indirect cost is being absorbed by the Tape Division.

Written by R. W. Adam

RWA/hk

cc: *A. W. Boesi*  
J. A. Borden  
R. P. Carlton  
R. G. Drew  
E. P. Kindler  
C. B. Sampair  
H. J. Tierney

C  
O  
P  
Y



# Minnesota Mining & Manufacturing Company

INTER - OFFICE CORRESPONDENCE

SAINT PAUL, MINNESOTA

November 26, 1948

Subject: Manufacturing Cost Control  
Mistlon Production

## MEMORANDUM

For the purpose of evaluating the future of the Mistlon business, a manufacturing and sales program was outlined in a general meeting in the Directors Room on February 14, 1948.

The Tape Manufacturing Division agreed at this time to install a rigid cost control program for the purpose of keeping the Mistlon production cost at a minimum.

From the production standards, as outlined in Mr. Kindler's letter of February 18, 1948, a daily "standard cost control" system was established to evaluate and correct any production problems in the manufacturing of Mistlon.

A meeting of all production supervision connected with the program was called to acquaint them with the Mistlon manufacturing program and to highlight the necessity of low cost production.

The production of this Mistlon program started on May 11, 1948, and as of November 1, 1948 the total direct labor cost per square yard produced to date is \$.318 as compared to \$.440, or 28% below the cost which was established as necessary to attain a profit for Mistlon ribbon. (See schedule "A"). The material waste has averaged 14.9% as compared to the standard waste allowance of 18%. These results were attained by scheduling the production in the various processes by the most economical manner possible conforming to changing sales estimates and finished stock requirements, together with the cooperation of all personnel connected with this program.

It is possible to reduce the manufacturing costs further if a fixed monthly production program could be agreed to so that full advantage could be taken in scheduling each production process. Changing sales estimates were largely responsible for the increased costs in the garnetting and dyeing processes during the months of August, September and October. It was necessary to operate on overtime during the month of October to satisfy the increased sales requirements. Uncertainty of future sales necessitates frequent runs during the month.

For future cost control of the Mistlon production program, it is recommended that the production standards as set forth in Mr. Kindler's letter be reviewed and adjusted to provide a more accurate picture of production performance in the various processes. It is our opinion that the standards for the dyeing, slitting and packing operations should be changed.

John S. Toohey

Tape Planning & Production Control

JST:b

cc: R. W. Adam, A. W. Boese

Schedule "A"

| <u>Month</u>    | <u>Sq.Yds.</u> | <u>Total<br/>Std. Cost</u> | <u>Total<br/>Actual Cost</u> | <u>% of<br/>Std.</u> | <u>Std. Cost/<br/>Sq.Yd.</u> | <u>Actual<br/>Cost / Sq.Yd.</u> |
|-----------------|----------------|----------------------------|------------------------------|----------------------|------------------------------|---------------------------------|
| <b>Garnett</b>  |                |                            |                              |                      |                              |                                 |
| June & July     | 81,109         | \$622.39                   | \$612.81                     | 99%                  |                              |                                 |
| August          | 82,256         | 661.90                     | 632.50                       | 96%                  |                              |                                 |
| Sept.           | 90,768         | 777.29                     | 725.40                       | 93%                  |                              |                                 |
| Oct.            | <u>117,423</u> | <u>1005.55</u>             | <u>1037.88</u>               | 103%                 |                              |                                 |
| Total           | 371,556        | 3067.13                    | 3008.59                      |                      | \$.0827                      | \$.0808                         |
|                 |                |                            |                              |                      | .00827                       | .00808                          |
| <b>Dyeing</b>   |                |                            |                              |                      |                              |                                 |
| June & July     | 62,132         | 339.25                     | 385.41                       | 113%                 |                              |                                 |
| August          | 90,564         | 494.46                     | 667.80                       | 135%                 |                              |                                 |
| Sept.           | 99,614         | 611.67                     | 879.69                       | 143%                 |                              |                                 |
| Oct.            | <u>114,114</u> | <u>702.18</u>              | <u>908.80</u>                | 129%                 |                              |                                 |
| Total           | 366,424        | 2147.56                    | 2841.70                      |                      | \$.0587                      | \$.0776                         |
|                 |                |                            |                              |                      | .00587                       | .00776                          |
| <b>Slitting</b> |                |                            |                              |                      |                              |                                 |
| June & July     | 60,063         | 556.00                     | 607.55                       | 110%                 |                              |                                 |
| August          | 76,210         | 706.74                     | 734.16                       | 104%                 |                              |                                 |
| Sept.           | 78,607         | 787.08                     | 758.78                       | 96%                  |                              |                                 |
| Oct.            | <u>106,097</u> | <u>1062.33</u>             | <u>949.88</u>                | 89%                  |                              |                                 |
| Total           | 320,977        | 3112.15                    | 3050.37                      |                      | \$.0970                      | \$.0950                         |
|                 |                |                            |                              |                      | .00970                       | .00950                          |
| <b>Packing</b>  |                |                            |                              |                      |                              |                                 |
| June & July     | 49,240         | 922.60                     | 281.39                       | 30%                  |                              |                                 |
| August          | 65,024         | 1218.34                    | 411.25                       | 34%                  |                              |                                 |
| Sept.           | 80,370         | 1709.38                    | 510.93                       | 30%                  |                              |                                 |
| Oct.            | <u>81,566</u>  | <u>1734.81</u>             | <u>585.27</u>                | 34%                  |                              |                                 |
| Total           | 276,200        | 5585.13                    | 1788.84                      |                      | \$.2020                      | \$.0647                         |
|                 |                |                            |                              |                      | .02020                       | .00647                          |

Total cost per square yard

\$.4404      \$.3181  
 .04404      .03181  
 28% below std.



# MINNESOTA MINING & MANUFACTURING COMPANY

IVE

August 19, 1948

Mistlon Cost Statement  
dated August 11, 1948.

MR. R. P. CARLTON:

You have received a copy of the Cost Accounting Report dated August 11th and for your convenience I have set up the following figures from this report:

## MISTLON COST REPORT DATED AUG. 11, 1948

|                                      | <u>1/2"x100 Yds.</u> | <u>2" x 100 Yds.</u> |
|--------------------------------------|----------------------|----------------------|
| Total Factory Cost                   | 42.8%                | 47.1%                |
| Freight (est.)                       | 2.5%                 | 2.5%                 |
| Selling Admin. & Cash Disc.          | 25.0%                | 25.0%                |
| Net Profit (before Lab. & Eng. Cost) | 29.7%                | 25.4%                |
| <b>TOTAL (% TO SALES)</b>            | <b>100.0%</b>        | <b>100.0%</b>        |

Laboratory and Engineering costs have not been included.

At the present time our sales are running about \$10,000 per month and Mr. Kindler tells me our Laboratory costs are running about \$3,500 per month on Mistlon Ribbon and \$3,500 per month on Industrial Mistlon with Engineering expense running about \$400.00.

If we can get our total Mistlon Laboratory costs down to 10% of sales or less, perhaps we can make a profitable business of this venture.

Yours very truly,

*Hail M.*

JAB:VF

J. A. Borden  
Vice President, Tape Division

cc-Mr. Al Boese

Mr. A.G. Bush

Mr. R.G. Drew

Mr. G.H. Halpin

Mr. Eugene Kindler

Mr. A.H. Redpath

Mr. C.C. Smith

190 alB

203 Leo.

252 Potter

282 Ned

338 Best

409 Eldl

Ribbon

alB. ✓

Bea. S. ✓

Elk. ✓

Buck D. ✓

Vic 50% ✓

Kulla M. (for sales) ✓

Marianne O'Hara

778 Industrial

190 Boese

203 Ralph O. # 300

252 Hail M.

282 Potter

ESTIMATED COST OF MISTLON HEADREST COVERS  
FOR THE GREYHOUND BUS COMPANY  
Cost Per 10" x 12 yard Roll

*IVE*  
*Cost & etc*  
*Lead*

|                                     | Cost Per |       | Cost Per                |
|-------------------------------------|----------|-------|-------------------------|
|                                     | Roll     |       | Sq. Yd.                 |
| Jumbo Cost Per Lineal Yard 22" Wide |          |       |                         |
| RM 841                              | .0299    | .7000 | .0209                   |
| 6119                                | .0199    | .3300 | .0066                   |
| Garnett Labor                       | .00264   | 2.01  | .0053                   |
| Garnett Overhead                    | .00105   | 8.58  | .0090                   |
|                                     |          |       | \$ .0418/lin. yd.       |
| Cost Per Lin. Yd. 10"               |          |       |                         |
| wide incl. trim                     | .0418    | 2 =   | .0209/lin. yd. 10" wide |
| Jumbo Cost Per Roll                 | .0209    | 12 =  | .2508                   |
| Jumbo Cost Incl. 12% Waste          |          |       | .2850                   |
| Rewinding Cost *                    |          |       | .0584                   |
| Packaging Supply Cost               |          |       | .0229                   |
| Packing                             |          |       | .0053                   |
| Shipping                            |          |       | .0034                   |
| Warehousing                         |          |       | .0165                   |
| Total Factory Cost                  |          |       | .3920                   |
| Freight                             |          |       | .0156                   |
| Selling Expense                     | 13%      |       | .0780                   |
| Lab. & Eng. Exp.                    | 5%       |       | .0300                   |
| Admin. Expense                      | 5%       |       | .0300                   |
| Cash Discount                       | 2%       |       | .0120                   |
| Total Cost                          |          |       | .5576                   |
| Profit                              | 7.1%     |       | .0424                   |
| Net Selling Price                   |          |       | .6000                   |

\* The Rewinding Cost above is only possible if the machine contemplated by John Pearson can be made.

Requested by: Mr. Ralph Oace  
Prepared by: W. R. Chamberlain  
Cost Accounting Dept.  
December 19, 1947



Air filter last expense 1947 \$7500 from BK Aug 11, 48

LVE

ESTIMATED COST OF WOOD VINYL "MILITARY"  
To be used for Air Filters

|                                            |              | Cost Per<br>22' x 100' Roll | Cost Per Sq. Yd.<br>of 3' x 33' material |
|--------------------------------------------|--------------|-----------------------------|------------------------------------------|
| <u>Jumbo Cost of Material</u>              |              | Aug 11, 48 P.Bch.           |                                          |
| Wool                                       | .0560        | 0560                        |                                          |
| Vinylon                                    | .0913        | 0913                        |                                          |
| Liner                                      | .0247        | 0020                        |                                          |
| Thread                                     | .0113        | 0110                        |                                          |
| Resin                                      | .0011        | 0011                        |                                          |
| Gravel Labor                               | .0340        | 0195                        |                                          |
| Gravel Overhead                            | .0561        | 0573                        |                                          |
| Gravel Labor                               | .0087        | 0047                        |                                          |
| Gravel Overhead                            | .0036        | 0071                        |                                          |
|                                            | <u>1.144</u> | <u>2508</u>                 |                                          |
| Total Jumbo Cost Per Sq. Yd.               |              |                             |                                          |
| Jumbo Cost Per Roll 15-3/4 sq. yds.        |              | 4.7823                      |                                          |
| Slitting Cost                              |              | 4.7823                      |                                          |
| Waste 15%                                  |              | 6.8892                      |                                          |
| Packaging Supplies                         |              | 18.00                       |                                          |
| Packing Cost                               |              | 1.12                        |                                          |
| Freight                                    |              | 1.127                       |                                          |
| Shipment                                   |              | 0099                        |                                          |
| Total Factory Cost                         |              | 6.7390                      |                                          |
| Freight                                    |              | 1.04                        |                                          |
| Int. & Exp. Expense                        | 5%           | 68                          |                                          |
| Selling Expense                            | 13%          | 1.7792                      |                                          |
| Adm. Expense                               | 5%           | 1.6845                      |                                          |
| Cash Discount                              | 2%           | 271                         |                                          |
| Total Cost                                 |              | 10.2046                     |                                          |
| Profit Per Roll                            |              | 3.4216 (25%)                |                                          |
| Net Selling Price Per Roll (\$8.212/sq Yd) |              | 13.6262                     |                                          |
| Percentage Profit                          |              | 25.0%                       |                                          |

The above cost is based on 18" wide material in the jumbo roll. The 2" trim is in the jumbo cost and not in the 18" x 33" material. Raw material costs and standards are based on being 18" x 33" in the jumbo roll.

Requested by: Mr. A. Boese  
Prepared by: W. R. Chamberlain  
Cost Accounting Dept.  
July 1, 1948

# Minnesota Mining & Manufacturing Company

INTER - OFFICE CORRESPONDENCE  
ST. PAUL, MINNESOTA

IV E

Subject: April 29, 1948

Mr. A. W. Boese ✓

Dear Al:

In my letter of April 20, 1948 on packing supplies, the original estimate of cost per square yard of 2" rolls was \$.074, but should be \$.0074; and the present cost should be changed from \$.078 to \$.0078.

The price of the metal end plates was based on 100,000 lots. For this trial, it was decided to order only 50,000; therefore, the cost was increased to \$4.30 per 1000. This will be reduced to \$3.50 per 1000 when ordering in lots of 100,000.

*George A. Seiler*  
George A. Seiler

GAS:mao

cc: Messrs. R. G. Drew  
E. G. Kindler  
J. A. Borden  
L. E. Larson  
C. Madden  
J. W. Pearson  
J. J. Jungbauer  
W. Seigworth  
R. Adams



# Minnesota Mining & Manufacturing Company

INTER - OFFICE CORRESPONDENCE  
SAINT PAUL, MINNESOTA

August 12, 1948

Subject:

TVE

MR. R. P. CARLTON

In accord with your request, and as a follow up of the estimated Profit and Loss statement which we published on February 12, 1948, we have made a study of the factory costs experienced during this program. You will note in most cases the factory has either met or bettered the original estimate.

These costs do not include the costs of some of the staff work that has been necessary in making the studies and maintaining the controls that have resulted in the factory performance.

The report comparing the current costs with the February estimate is attached.

Yours very truly,

Eugene F. Kindler  
Cost Accounting Department

EFK:bgs

Attachment

COMPARISON OF CURRENT FACTORY COST WITH THE FACTORY COST USED ON  
ESTIMATED PROFIT AND LOSS OF FEBRUARY 12, 1948 - 35# DYED,  
TENSILIZED AND WAXED MISTLON

COST PER ROLL

|                                       | Cost used on Estimated<br>Profit & Loss Feb. 12, 1948 |               | Current Cost  |             |
|---------------------------------------|-------------------------------------------------------|---------------|---------------|-------------|
|                                       | 1/2"x100 yds.                                         | 2" x 100 yds. | 1/2"x100 yds. | 2"x100 yds. |
| Jumbo Cost Per Sq. Yd. Inc. 18% Waste |                                                       |               |               |             |
| Acetate Fibre                         | .0579                                                 |               | .0555         |             |
| Aviscose                              | .0265                                                 |               | .0254         |             |
| Aluminum Foil                         | .0052                                                 |               | .0026         |             |
| Pigments and Wax                      | .0064                                                 |               | .0076         |             |
| Garnett Labor                         | .0109                                                 |               | .0110         |             |
| Garnett Overhead                      | .0214                                                 |               | .0293         |             |
| Dyeing Labor                          | .0122                                                 |               | .0123         |             |
| Dyeing Overhead                       | .0139                                                 |               | .0171         |             |
| Total Jumbo Cost/Sq. Yd.              | .1544                                                 |               | .1608         |             |
| Total Jumbo Cost per Roll             | .2145                                                 | .8578         | .2233         | .8933       |
| Slitting Cost                         | .0375                                                 | .1499         | .0238         | .0711       |
| Packing Cost                          | .0488                                                 | .0488         | .0262         | .0374       |
| Packing Supplies                      | .0364                                                 | .0445         | .0267         | .0394       |
| Warehousing Cost                      | .0095                                                 | .0378         | .0122         | .0459       |
| Shipping Cost                         | .0069                                                 | .0069         | .0116         | .0116       |
| Total Factory cost Per Roll           | .3536                                                 | 1.14557       | .3238         | 1.0987      |
| % Factory Cost Net Sell. Price        |                                                       | 48.3%         | 42.8%         | 47.1%       |
| Net Selling Price                     |                                                       |               | .7564         | 2.3312      |
| Discount 38%                          |                                                       |               | .4636         | 1.4288      |
| List Price                            |                                                       |               | 1.2200        | 3.7600      |

Prepared by: W. R. Chamberlain  
Cost Accounting Department  
August 11, 1948



AO B.

white & white 37  
colored " 52  
acetate - 85

burden, labor .07

49¢/yd for  
Lachlan - 50¢ yds  
full width

ESTIMATED COST PER SQUARE YARD OF JUMBO ROLLS OF MISTLON

|                          |      | Colored<br>One Ply | Mistlon<br>Two Ply | White<br>One Ply | Mistlon<br>Two Ply |
|--------------------------|------|--------------------|--------------------|------------------|--------------------|
| Jumbo Cost               |      | \$ .0478           | \$ .0986           | \$ .0453         | \$ .0936           |
| Packing Cost             |      | .0002              | .0002              | .0002            | .0002              |
| Packaging Supplies       |      | .0018              | .0018              | .0018            | .0018              |
| Shipping Cost            |      | .0002              | .0002              | .0002            | .0002              |
| TOTAL FACTORY COST       |      | \$ .0500           | \$ .1008           | \$ .0475         | \$ .0958           |
| Laboratory & Engineering | 3 %  | .0027              | .0055              | .0026            | .0052              |
| Selling                  | 10 % | .0091              | .0183              | .0086            | .0174              |
| Administrative           | 5 %  | .0045              | .0092              | .0043            | .0087              |
| Cast Discount            | 2 %  | .0018              | .0037              | .0017            | .0035              |
| TOTAL COST               |      | .0681              | .1375              | .0647            | .1306              |
| Net Profit               | 25 % | .0228              | .0456              | .0217            | .0436              |
| NET SELLING PRICE        |      | .0909              | .1833              | .0864            | .1742              |
| FOB FAIRMONT             |      |                    |                    |                  |                    |

The above costs are based on our present technology and are based on minimum quantities of 10,000 square yards in white or our standard colors. Packaging supplies are only for a wrapped drum on a core.

Requested By: C.A. Parsons  
Prepared By: W.H. Chamberlain  
10/23/53  
1/6/54 (Typed)

36  
20  
56

ESTIMATED COST PER SQUARE YARD OF WHITE MISTLON BACKING  
IN A 27" x 3,000 LIN. YD. ROLL

Jumbo Cost Per Square Yard

|                                   |           |          |              |                        |
|-----------------------------------|-----------|----------|--------------|------------------------|
| RM6119                            | 0190#     | \$ .4116 | \$ .0078     |                        |
| RM6148                            | 0283#     | .9000    | .0255        |                        |
| Labor & Overhead                  | 0006 Hrs. | 19.0000  | <u>.0114</u> |                        |
|                                   |           |          |              | \$ .0447               |
| Waste: 5%                         |           |          |              | .0024                  |
| Packing                           |           |          |              | .0001                  |
| Packaging Supplies                |           |          |              | .0003                  |
| Shipping                          |           |          |              | <u>.0001</u>           |
| Total Factory Cost                |           |          |              | .0476                  |
| Freight                           |           |          |              | .0040                  |
| Laboratory and Engineering 3%     |           |          |              | .0031                  |
| Selling 15%                       |           |          |              | .0155                  |
| Administration 5%                 |           |          |              | .0052                  |
| Cash Discount 2%                  |           |          |              | <u>.0021</u>           |
| Total Cost                        |           |          |              | .0775                  |
| Profit 25%                        |           |          |              | <u>.0257</u>           |
| Net Selling Price Per Square Yard |           |          |              | <u><u>\$ .1032</u></u> |

The above costs are based on the following assumption:

- (1) The material will be trimmed at the maker.
- (2) No rewinding operation is necessary.
- (3) Regular Mistlon 1 ply backing will be used.
- (4) Al Parsons furnished commercial and profit percentages.

Requested by: Al Parsons

Prepared by: W. R. Chamberlain  
10/30/52



# ESTIMATED COST PER ROLL OF ONE PLY WHITE LESTER

|                                          |  | Cost Per<br>1" x 1000 Yd.<br>Roll | Cost Per<br>3" x 1000 Yd.<br>Roll |
|------------------------------------------|--|-----------------------------------|-----------------------------------|
| Jumbo Cost Per Square Yard               |  | <u>2.0475</u>                     | <u>2.0475</u>                     |
| Jumbo Cost Per Roll 27.73, 83.33 Sq. Yd. |  | \$1.3223                          | \$3.9665                          |
| Waste 10%                                |  | .1469                             | .1407                             |
| Slitting Cost                            |  | .3087                             | .3746                             |
| Packing Cost                             |  | .0104                             | .0312                             |
| Packaging Supplies                       |  | .0330                             | .0724                             |
| Warehousing                              |  | .0348                             | .0907                             |
| Shipping                                 |  | <u>.0069</u>                      | <u>.0206</u>                      |
| Total Factory Cost                       |  | 1.3680                            | 5.1967                            |
| Freight                                  |  | .0723                             | .2170                             |
| Laboratory and Engineering 5%            |  | .1866                             | .5194                             |
| Selling Expense 11%                      |  | .1104                             | 1.2087                            |
| Administrative Expense 5%                |  | .1866                             | .5194                             |
| Cash Discount 2%                         |  | <u>.0746</u>                      | <u>.2198</u>                      |
| Total Cost                               |  | 2.7985                            | 8.2410                            |
| Net Profit Per Roll 25%                  |  | <u>.9326</u>                      | <u>2.7468</u>                     |
| Net Selling Price Per Roll               |  | <u>3.7312</u>                     | <u>10.9878</u>                    |
| Net Selling Price Per Square Yard        |  | <u>.1343</u>                      | <u>.1319</u>                      |

The above costs are estimated inasmuch as we have never converted any rolls of this size before. Dr. B. J. Cakes believes that we can slit rolls of this length without difficulty. This material is considered the unused portion of the Garnett Jumbo roll after the 38" necessary to make Satin Ribbon has been used. If volume were substantial enough we would make special runs full width on the Garnett giving us a slightly lower slitting cost than shown above.

Requested by: Mr. Larry Larson  
 Prepared by: W. R. Chamberlain  
 Cost Accounting Department  
 May 10, 1950

al Boese

ESTIMATED COST PER ROLL OF SATIN FINISH MISTLON  
To an Industrial User  
150 Denier Material

IV E

|                            |                      | Cost Per<br>7/8"x300 yd<br>Roll | Cost Per<br>7/8"x500 yd<br>Roll |
|----------------------------|----------------------|---------------------------------|---------------------------------|
| Jumbo Cost Per Square Yard |                      | <u>.1319</u>                    | <u>.1319</u>                    |
| Jumbo Cost Per Roll        | 7.29, 12.15 sq. yds. | .9616                           | 1.6026                          |
| Waste                      | 15%                  | .1697                           | .2828                           |
| Slitting                   |                      | .0673                           | .0808                           |
| Packing                    |                      | .0867                           | .0867                           |
| Packaging Supplies         |                      | .0152                           | .0161                           |
| Warehousing                |                      | .0384                           | .0642                           |
| Shipping                   |                      | <u>.0041</u>                    | <u>.0041</u>                    |
| Total Factory Cost         |                      | 1.3430                          | 2.1373                          |
| Freight                    |                      | .0609                           | .1018                           |
| Laboratory and Engineering | 5%                   | .1875                           | .3125                           |
| Selling Expense            | 11%                  | .4125                           | .6875                           |
| Administrative Expense     | 5%                   | .1875                           | .3125                           |
| Cash Discount              | 2%                   | <u>.0750</u>                    | <u>.1250</u>                    |
| Total Cost Per Roll        |                      | 2.2664                          | 3.6766                          |
| Net Profit Per Roll        |                      | <u>1.4836</u>                   | <u>2.5734</u>                   |
| Net Selling Price          |                      | 3.7500                          | 6.2500                          |
| Per Cent of Profit         |                      | 39.6%                           | 41.2%                           |


The above estimated costs are based on 150 denier yarn being used. Waste and converting costs were estimated and can be used only if material of this length can be wound on a 3" core without telescoping. 12 rolls will be wrapped in a bin wrapper and 48 rolls in a shipping carton, all of one color. Freight is direct on a 15,000# truckload to North Carolina. Al Redpath furnished the % to be used for Commercial expenses.

Requested by: Mr. Al Redpath  
Prepared by: W. R. Chamberlain

3/1/50

These net prices are equal to list price less 32-21.8%





Al Boese

Estimated Cost Per 6-3/4" x 1000 Yard Roll of Satin Finish Mistlon  
Packed 12 rolls per carton to an industrial user

*Doubly  
checked  
cost book*

|                            |                | With 25%<br>Profit<br><u>.1250</u> | With 20%<br>Profit<br><u>.1250</u> |
|----------------------------|----------------|------------------------------------|------------------------------------|
| Jumbo Cost Per Square Yard |                |                                    |                                    |
| Jumbo Cost Per Roll        | 187.5 sq. yds. | 23.4375                            | 23.4375                            |
| Waste                      | 26.6%          | 8.4937                             | 8.4937                             |
| Slitting Cost              |                | .6664                              | .6664                              |
| Packing Cost               |                | .0208                              | .0208                              |
| Packaging Supplies         |                | .0596                              | .0596                              |
| Shipping                   |                | .0165                              | .0165                              |
| Warehousing                |                | <u>.9900</u>                       | <u>.9900</u>                       |
| Total Factory Cost         |                | 33.6845                            | 33.6845                            |
| Freight                    |                | 2.0592                             | 2.0592                             |
| Laboratory and Engineering | 5%             | 4.7031                             | 4.1562                             |
| Selling Expense            | 25%            | 23.5156                            | 20.7812                            |
| Administrative Expense     | 5%             | 4.7031                             | 4.1562                             |
| Cash Discount              | 2%             | <u>1.8812</u>                      | <u>1.6625</u>                      |
| Total Cost                 |                | 70.5467                            | 66.4998                            |
| Net Profit                 |                | <u>23.5157</u>                     | <u>16.6251</u>                     |
| Net Selling Price Per Roll |                | <u>94.0624</u>                     | <u>83.1249</u>                     |

The above costs are theoretical as far as the converting costs are concerned. If we find difficulty in slitting a roll of this size, the slitting cost will be higher. The waste is high due to the fact that we make the material 24" wide and cannot utilize the trim.

Requested by: Dr. B. J. Oakes  
Prepared by: W. R. Chamberlain  
2/7/50

# ESTIMATED COST OF "MISTLON" HEADREST COVERS

## COST PER ROLL

|                                               | Cost Per<br>10" x 12 yd.<br>Roll | Cost Per<br>12" x 10 yd.<br>Roll | Cost Per<br>14" x 10 yd.<br>Roll |
|-----------------------------------------------|----------------------------------|----------------------------------|----------------------------------|
| Jumbo Cost Per Square Yard                    |                                  |                                  |                                  |
| RM 6119 Aviscose                              | .0125                            | .0125                            | .0125                            |
| RM 841 Acetate                                | .0211                            | .0211                            | .0211                            |
| Labor (Man Hours)                             | .0091                            | .0094                            | .0081                            |
| Overhead (Machine Hours)                      | .0122                            | .0126                            | .0109                            |
|                                               | <u>.0549</u>                     | <u>.0556</u>                     | <u>.0526</u>                     |
| Jumbo Cost Per Roll 2.78, 3.33, 3.89 sq. yds. | .1526                            | .1851                            | .2046                            |
| Waste 15%                                     | .0269                            | .0327                            | .0361                            |
| Slitting Cost                                 | .0067                            | .0067                            | .0067                            |
| Packing Cost                                  | .0056                            | .0060                            | .0065                            |
| Packaging Supplies                            | .0183                            | .0200                            | .0220                            |
| Shipping                                      | .0055                            | .0055                            | .0055                            |
| Warehousing                                   | .0165                            | .0198                            | .0231                            |
| Total Factory Cost                            | <u>.2321</u>                     | <u>.2758</u>                     | <u>.3045</u>                     |
| Freight                                       | .0156                            | .0187                            | .0218                            |
| Laboratory and Engineering Expense 5%         | .0234                            | .0278                            | .0308                            |
| Selling Expense 10%                           | .0467                            | .0556                            | .0616                            |
| Administrative Expense 5%                     | .0234                            | .0278                            | .0308                            |
| Cash Discount 2%                              | .0093                            | .0111                            | .0123                            |
|                                               | <u>.3505</u>                     | <u>.4168</u>                     | <u>.4618</u>                     |
| Total Cost                                    |                                  |                                  |                                  |
| Net Profit 25%                                | <u>.1169</u>                     | <u>.1389</u>                     | <u>.1539</u>                     |
|                                               | <u>.4674</u>                     | <u>.5557</u>                     | <u>.6157</u>                     |
| Net Selling Price Per Roll                    |                                  |                                  |                                  |

The above costs are based on the following assumptions:

1. A second Garnett Machine would be hooked up so that the material could be made in one trip with only 1 extra person.
2. Acetate would cost only \$.59/# per Al Boese.
3. Waste would be 15% of which 4% was trim.
4. Rolls would come out of the maker at the width needed for the slitter.
5. Slitting would be done on one \$10,000 machine at 10 rolls per minute and one person operating it per Al Boese.
6. Material is on a 1/2" core, has a V tab, and is packed 32 rolls/ctn.
7. Selling Cost of 10% is adequate according to Larry Larson if the volume is over 2,350,000 rolls per year.

Requested by Dr. B. J. Oakes  
Prepared by W. R. Chamberlain

1-5-50



# ESTIMATED COST PER ROLL OF SATIN FINISH MISTLOW

|                                                |       |              |          | Cost Per<br>5/8" x 100<br>Yd. Roll | Cost Per<br>11/4" x 100<br>Yd. Roll | Cost Per<br>5/8" x 50<br>Yd. Roll |
|------------------------------------------------|-------|--------------|----------|------------------------------------|-------------------------------------|-----------------------------------|
| Jumbo Cost Per Square Yard                     |       |              |          |                                    |                                     |                                   |
| Garnett - 1st Trip                             |       |              |          |                                    |                                     |                                   |
| RM 6119                                        | Fibre | 01363#       | \$ .3700 | \$ .0050 - 1.7                     |                                     |                                   |
| RM 6148                                        | Fibre | 02147#       | .4300    | .0092 -                            |                                     |                                   |
| Labor                                          |       | .00121 Hrs.  | 3.2400   | .0039                              |                                     |                                   |
| Overhead                                       |       | .00049 Hrs.  | 15.2000  | .0074 .0113                        |                                     |                                   |
| Cost Per Lin. Yd. 27" Wide.                    |       |              |          | .0253                              | \$ .0255/Lin. Yd.                   |                                   |
| Aligning and Dyeing - 2nd Trip                 |       |              |          |                                    |                                     |                                   |
| Backing                                        |       | 1.00313 Yds. | \$ .0255 | \$ .0256                           |                                     |                                   |
| RM 6149 Filament                               |       | 1.87745 Yds. | .0211    | .0396                              |                                     |                                   |
| RM 59 Alcohol                                  |       | .03419#      | .0377    | .0013                              |                                     |                                   |
| Pigments                                       |       |              |          | .0011                              |                                     |                                   |
| Labor                                          |       | .00263 Hrs.  | 2.7500   | .0072                              |                                     |                                   |
| Overhead                                       |       | .00105 Hrs.  | 3.0700   | .0032                              |                                     |                                   |
| Cost Per Lin. Yd. 24" Wide                     |       |              |          | .0704                              | \$ .0780/Lin. Yd.                   |                                   |
| Vinyl Coating - 3rd Trip                       |       |              |          |                                    |                                     |                                   |
| Backing                                        |       | 1.55180 Yds. | \$ .0780 | \$ .1210                           |                                     |                                   |
| Solution                                       |       | .01715 #     | .1203    | .0021                              |                                     |                                   |
| Labor                                          |       | .00221 Hrs.  | 2.6700   | .0059                              |                                     |                                   |
| Overhead                                       |       | .00088 Hrs.  | 2.5000   | .0022                              |                                     |                                   |
| Cost Per Square Yard 24" Wide                  |       |              |          |                                    | \$ .1312/Sq. Yd.                    |                                   |
| Jumbo Cost Per Roll 1.728, 3.472, 868 Sq. Yds. |       |              |          | .2278                              | .4555                               | .1139                             |
| Waste 38.4%                                    |       |              |          | .1420                              | .2839                               | .0710                             |
| Jumbo Cost Including Waste                     |       |              |          | .3698                              | .7394                               | .1849                             |
| Slitting Cost                                  |       |              |          | .0374                              | .0685                               | .0320                             |
| Shipping Cost to Duluth                        |       |              |          | .0047                              | .0073                               | .0030                             |
| Packing Cost                                   |       |              |          | .0307                              | .0384                               | .0300                             |
| Packaging Supply Cost                          |       |              |          | .0213                              | .0233                               | .0211                             |
| Warehousing Cost                               |       |              |          | .0117                              | .0183                               | .0075                             |
| Shipping Cost                                  |       |              |          | .0138                              | .0138                               | .0138                             |
| Total Factory Cost                             |       |              |          | .1894                              | .3090                               | .2923                             |
| Freight                                        |       |              |          | .0243                              | .0381                               | .0156                             |
| Laboratory and Engineering 5% -                |       |              |          | .0543                              | .0930                               | .0295                             |
| Selling Expense 29% -                          |       |              |          | .3147                              | .5394                               | .1708                             |
| Administrative Expense 5% -                    |       |              |          | .0543                              | .0930                               | .0295                             |
| Cash Discount 2% -                             |       |              |          | .0217                              | .0372                               | .0118                             |
| Total Cost                                     |       |              |          | .9587                              | 1.7097                              | .5455                             |
| Net Profit                                     |       |              |          | .1263                              | .1503                               | .0395                             |
| Net Selling Price Per Roll                     |       |              |          | 1.0850                             | 1.8600                              | .5850                             |
| Discount 38%                                   |       |              |          | .6650                              | 1.1400                              | .3510                             |
| List Price Per Roll                            |       |              |          | 1.7500                             | 3.0000                              | .9360                             |
| % of Profit                                    |       |              |          | 11.6%                              | 8.1%                                | 6.7%                              |

The above costs are based on making operations in September and converting operations in October.

Requested by: Mr. Larry Larson  
Prepared by: W. R. Chamberlain  
October 27, 1949

Copies to Messrs: Bob Adam, Al Boese,  
Jack Borden, Dick Drew,  
Larry Larson, Dr. S. J. Oakes,  
W. R. Patterson, and  
Al Respath.

Al Boese

ESTIMATED COST PER ROLL OF 31# VINYLITE TREATED  
ALIGNED FIBRE MISTLON

Cost Per Roll Cost Per Roll  
5/8"x 100 Yd. 1 1/4"x 100 Yd.

JUMBO COST PER SQUARE YARD

Garnett Machine

|                 |             |         |          |
|-----------------|-------------|---------|----------|
| Acetate         | .0261#      | .6400   | \$ .0167 |
| Viscose         | .0175       | .3500   | .0061    |
| Garnet Labor    | .00175 Hrs. | 2.7500  | .0048    |
| Garnet Overhead | .00070      | 12.9900 | .0091    |
|                 |             |         | \$ .0367 |

Dyeing Machine (Lab.)

|                 |             |        |       |
|-----------------|-------------|--------|-------|
| Pigments        |             |        | .0044 |
| Backing         | 1.0500 Yds. | .0367  | .0385 |
| Filament        | .0844 #     | .8300  | .0700 |
| Beam Labor      | .00045 Hrs. | 1.7500 | .0008 |
| Dyeing Labor    | .00107      | 3.3200 | .0036 |
| Dyeing Overhead | .00071      | 5.53   | .0039 |
|                 |             |        | .1212 |

Aniline Press

|                   |         |        |       |
|-------------------|---------|--------|-------|
| Backing           | 1.10000 | .1212  | .1333 |
| Vinylite Solution | .00562  | 1.0000 | .0056 |
| Labor             | .00132  | 3.0000 | .0040 |
|                   | .00066  | 6.0000 | .0040 |

Jumbo Cost Per Roll 1.736 Sq. Yd., 3.472 Sq. Yd.

Waste 20%

Jumbo Cost Incl. Waste

|                               |  |        |        |
|-------------------------------|--|--------|--------|
| Slitting Cost                 |  | .1469  |        |
| Packing Cost                  |  | .2550  | .5100  |
| Packaging Supply Cost         |  | .0638  | .1275  |
| Warehousing Cost              |  | .3188  | .6375  |
| Shipping Cost                 |  | .0310  | .0532  |
| Total Factory Cost            |  | .0280  | .0330  |
| Freight                       |  | .0275  | .0325  |
| Laboratory and Engineering 5% |  | .0135  | .0270  |
| Selling Expense 29%           |  | .0138  | .0138  |
| Administrative Expense 5%     |  | .4326  | .7970  |
| Cash Discount 2%              |  | .0230  | .0459  |
| Total Cost                    |  | .0543  | .0930  |
| Net Profit                    |  | .3147  | .5394  |
| Net Selling Price Per Roll    |  | .0543  | .0930  |
| Discount 38%                  |  | .0217  | .0322  |
| List Price Per Roll           |  | .9006  | 1.6055 |
|                               |  | .1844  | .2545  |
|                               |  | 1.0850 | 1.8600 |
|                               |  | .6650  | 1.1400 |
|                               |  | 1.7500 | 3.0000 |

% of Profit

17.0% 13.7%

94

The above costs were based on the following assumptions of Mr. Al Boese:

- 1) The Garnett Machine will make 11# Mistlon 60" wide.
- 2) The lineally aligned filament will be added in the dyeing process which will be done on the laboratory equipment at the same rate of speed as the productive dyeing machine.
- 3) A third operation of applying a vinylite solution would be done on the aniline press.
- 4) 20% waste would be adequate.
- 5) Converting costs would be similar to the #4400 series.
- 6) All material quantities, prices, and running speeds were estimated by Mr. Al Boese.

Mr. J. A. Borden has added 4% to the selling expense to take into consideration the advertising cost.

Requested by: Mr. Larry Larson  
Prepared by: W. R. Chamberlain  
Cost Accounting Department  
June 22, 1949



IV E

Estimated Cost Per Roll of 31 $\frac{1}{2}$  Aligned Fibre "MISTLOW"

Cost Per Roll  
5/8"x100 yd.

Cost Per Roll  
1 $\frac{1}{2}$ "x100 yds.

Jumbo Cost Per Square Yard

Garnett Machine

|                  |        |          |                      |
|------------------|--------|----------|----------------------|
| Acetate          | .0261  | \$ .6400 | \$ .0167             |
| Viscose          | .0175  | .3500    | .0061                |
| Filament         | .0791  | .8300    | .0657                |
| Garnett Labor    | .00175 | 2.7500   | .0048                |
| Beam Labor       | .00045 | 1.7500   | .0008                |
| Garnett Overhead | .00070 | 12.9900  | .0091                |
|                  |        |          | <u>.1032/sq. yd.</u> |

Dyeing Machine

|                                  |                |        |                      |
|----------------------------------|----------------|--------|----------------------|
| Pigments                         |                |        | .0044                |
| Backing                          | 1.0500 L. Yds. | 1.032  | .1084                |
| Dyeing Labor                     | .00107         | 3.3200 | .0036                |
| Dyeing Overhead                  | .00071         | 4.5300 | .0032                |
| Total Jumbo Cost Per Square Yard |                |        | <u>.1196/sq. yd.</u> |

|                               |              |              |               |               |
|-------------------------------|--------------|--------------|---------------|---------------|
| Jumbo Cost Per Roll           | 1.736 s. yd. | 3.472 s. yd. | .2076         | .4153         |
| Waste 20%                     |              |              | .0519         | .1038         |
| Jumbo Cost Including Waste    |              |              | <u>.2595</u>  | <u>.5191</u>  |
| Slitting Cost                 |              |              | .0310         | .0532         |
| Packing Cost                  |              |              | .0280         | .0330         |
| Packaging Supply Cost         |              |              | .0275         | .0325         |
| Warehousing Cost              |              |              | .0135         | .0270         |
| Shipping Cost                 |              |              | .0138         | .0138         |
| Total Factory Cost            |              |              | <u>.3733</u>  | <u>.6786</u>  |
| Freight                       |              |              | .0230         | .0459         |
| Laboratory and Engineering 5% |              |              | .0496         | .0837         |
| Selling Expense 25%           |              |              | .2480         | .4185         |
| Administration Expense 5%     |              |              | .0496         | .0837         |
| Cash Discount 2%              |              |              | .0198         | .0335         |
| Total Cost                    |              |              | <u>.7633</u>  | <u>1.3439</u> |
| Net Profit                    |              |              | .2287         | .3301         |
| Net Selling Price Per Roll    |              |              | <u>.9920</u>  | <u>1.6740</u> |
| Discount 38%                  |              |              | .6080         | 1.0260        |
| List Price Per Roll           |              |              | <u>1.6000</u> | <u>2.7000</u> |
| Percentage of Profit          |              |              | 23.1%         | 19.7%         |

The above costs were based on the following assumptions of Mr. Al Boese:

- 1) A capital expenditure of \$750.00 will be adequate to equip the present garnett machine to produce this material.
  - 2) The garnett machine will produce material 60" wide as compared to approximately 26" for the #1027 material. This is possible because the picker part of the machine only has to produce for a 11 $\frac{1}{2}$  ream weight and the additional 20% is added just before the plasticizer.
- The present dyeing machine and present method of dyeing would be used. This would give 30" material as compared to the 20" wide #4400 series. The machine will also operate 25% faster than on the #4400 series.

3/2/49

## ESTIMATED COST PER ROLL OF FLAMEPROOFED "MISTLON"

|                             | ONE PLY                       |                                |
|-----------------------------|-------------------------------|--------------------------------|
|                             | Cost Per<br>24"x12yd.<br>Roll | Cost Per<br>24"x36 yd.<br>Roll |
| Jumbo Cost/Sq. Yd.          |                               |                                |
| Jumbo Cost/Roll             | .4648                         |                                |
| Waste 10%                   | <u>.0620</u>                  |                                |
| Jumbo Cost Incl. Waste      | .5268                         |                                |
| Slitting Cost               | .1000                         |                                |
| Packing Cost                | .0300                         |                                |
| Packaging Supply Cost       | .0783                         |                                |
| Warehousing Cost            | .0220                         |                                |
| Shipping Cost               | <u>.0138</u>                  |                                |
| Total Cost                  | .7709                         |                                |
| Freight                     | .0240                         |                                |
| Laboratory & Engineering 5% | .1037                         |                                |
| Selling Expense 25%         | .5183                         |                                |
| Admin. Expense 5%           | .1037                         |                                |
| Cash Discount 2%            | <u>.0417</u>                  |                                |
| Total Cost                  | 1.5623                        |                                |
| Net Profit                  | .5109                         |                                |
| Net Selling Price           | 2.0732                        |                                |
| Discount                    |                               |                                |
| List price                  | 3.3439                        |                                |

2.0732  
 1.5623  
5109

2.0732  
 5109  
414  
 969  
 828  
1410  
 1242  
1680

24.68

# ESTIMATED COST PER ROLL OF FLAME PROOFED MISTION

|                              | ONE PLY                        |                                | THREE AND ONE HALF PLY         |                               |
|------------------------------|--------------------------------|--------------------------------|--------------------------------|-------------------------------|
|                              | Cost Per<br>24"x12 yd.<br>Roll | Cost Per<br>24"x36 yd.<br>Roll | Cost Per<br>18"x12 yd.<br>Roll | Cost Per<br>18"x36yd.<br>Roll |
| Jumbo Cost/Sq. Yd.           | .0581                          | .0581                          | .1329 ✓                        | .1329                         |
| Jumbo Cost/Roll              | 4648 4648                      | 1.3944                         | .7974                          | 2.3922                        |
| Waste 18% 10.0<br>9.0<br>1.0 | 1020 1020                      | .3061                          | .1750                          | .5251                         |
| Jumbo Cost Incl. Waste       | .5668 5668                     | 1.7005                         | .9724                          | 2.9173                        |
| Slitting Cost 3.0            | .1665 1000                     | .2500                          | .1665                          | .2500                         |
| Packing Cost 8               | .0365 0300                     | .0488                          | .0365                          | .0488                         |
| Packaging Supply Cost        | .0783 0783                     | .1075                          | .0884                          | .1191                         |
| Warehousing Cost             | .0220 0220                     | .0918                          | .0954                          | .2165                         |
| Shipping Cost                | .0138 0138                     | .0412                          | .0138                          | .0412                         |
| Total Cost                   | .8839 7709                     | 2.2398                         | 1.3730                         | 3.5929                        |
| Freight                      | .0240 0240                     | .1000                          | .1040                          | .2360                         |
| Laboratory & Engineering 5%  | .1195 1037                     | .3079                          | .1943                          | .5038                         |
| Selling Expense 25%          | .5973 5183                     | .5393                          | .9717                          | 2.5190                        |
| Admin. Expense 5%            | .1195 1037                     | .3079                          | .1943                          | .5038                         |
| Cash Discount 2%             | .0477 0417                     | .1231                          | .0778                          | .2015                         |
| Total Cost                   | 1.7919 156234                  | 4.6180                         | 2.9151                         | 7.5570                        |
| Net Profit 25%               | .5973                          | 1.5393                         | .9717                          | 2.5190                        |
| Net Selling Price            | 2.3892 207.32                  | 6.1573                         | 3.8868                         | 10.0760                       |
| Discount 38%                 | 1.4643                         | 3.7738                         | 2.3822                         | 6.1756                        |
| List Price                   | 3.8535 33439                   | 9.9311                         | 6.2690                         | 16.2516                       |

The quantity and price of the flame proofing operation was furnished by Galen Meier. The slitting cost was based on a one man operation of the slitter using the razor blade technique. Packing costs are based on using a seven ply core, wrapping each roll individually in acetate and packing 12 rolls of the 12 yard length or 4 rolls of the 36 yard length in a shipping carton.

Requested by: Mr. Al Boese  
Prepared by: W. R. Chamberlain  
Cost Accounting Dept.  
February 4, 1949



# ESTIMATED COST OF MILL ROLL MISTLON - WHITE AND DYED ONLY

|                            | ONE PLY                          |                                           | TWO PLY                          |                                           |
|----------------------------|----------------------------------|-------------------------------------------|----------------------------------|-------------------------------------------|
|                            | Cost Per<br>24"x1000 yd.<br>Roll | Cost/Sq. Yd.<br>in a 24"x1000<br>yd. Roll | Cost Per<br>24"x1000 yd.<br>Roll | Cost/Sq. Yd.<br>in a 24"x1000<br>yd. Roll |
| Jumbo Cost Per Roll        | 30.60                            | .0459                                     | 60.53                            | .0908 —                                   |
| Waste 8%                   | 2.66                             | .0040                                     | 5.26                             | .0079                                     |
| Slitting or Rewinding Cost | 5.79                             | .0087 ✓                                   | 5.79                             | .0087                                     |
| Packing Cost               | .88                              | .0013                                     | .88                              | .0013                                     |
| Packaging Supplies         | .65                              | .0010                                     | .65                              | .0010                                     |
| Warehousing                | 1.29                             | .0019                                     | 2.06                             | .0031                                     |
| Shipping                   | .49                              | .0007                                     | .49                              | .0007                                     |
| Total Factory Cost         | 42.36                            | .0635                                     | 75.66                            | .1135                                     |
| Freight                    | 1.40                             | .0021                                     | 2.24                             | .0034                                     |
| Lab. & Engineering 5%      | 5.76                             | .0086                                     | 10.25                            | .0154                                     |
| Selling Expense 25%        | 28.79                            | .0432                                     | 51.25                            | .0769                                     |
| Admin. Expense 5%          | 5.76                             | .0086                                     | 10.25                            | .0154                                     |
| Cash Discount 2%           | 2.30                             | .0034                                     | 4.10                             | .0062                                     |
| Total Cost                 | 85.37                            | .1294                                     | 153.75                           | .2308                                     |
| Net Profit 25%             | 28.79                            | .0432                                     | 51.25                            | .0768                                     |
| Net Selling Price          | 115.16                           | .1726                                     | 205.00                           | .3076                                     |

Requested by: Mr. Larry Larson  
 Prepared by: W. E. Chamberlain  
 Cost Accounting Dept.  
 January 25, 1949

$$\begin{array}{r}
 090D \\
 \hline
 1216 \\
 402 \\
 \hline
 2212
 \end{array}$$

0402





January 17, 1949

To Dispose of Present Supply Resale Roll "MISTLON"

| List Price *       | <sup>24' x 3/4"</sup><br><del>24'</del> | 24" x 3/4" roll | 21' x 3/4" roll |
|--------------------|-----------------------------------------|-----------------|-----------------|
| Jumbo cost / roll  | .0222                                   | .0222           | .0194           |
| Slitting           | .0212                                   | .0150           | .0150           |
| Total              | .0434                                   | .0372           | .0344           |
| Waste 29.2         | .0126                                   | 20% .0075       | 20% .0068       |
| Packing Cost       | .0158                                   | .0100           | .0100           |
| Packing Supply     | .0078                                   | .0078           | .0078           |
| Warehouse          | .0027                                   | .0027           | .0027           |
| Shipping           | .0016                                   | .0016           | .0016           |
| Total Factory Cost | .0839                                   | .0668           | .0633           |
| Freight            | .0017                                   | .0017           | .0017           |
| Lab & Eng. (10%)   | .0142                                   | 5% .0071        | 5% .0071        |
| Selling (25%)      | .0355                                   | .0355           | .0355           |
| Adm.               | .0071                                   | .0071           | .0071           |
| Cash disc. 2%      | .0029                                   | .0029           | .0029           |
| Total roll cost    | .1453                                   | .1211           | .1176           |
| Net Profit or Loss | .0228 loss                              | .0014 Profit    | .0049           |
| Net selling price  | .1225                                   | .1225           | .1225           |
| Disc. 51%          | .1275                                   | .1275           | .1275           |
| % loss             | 18.6% loss                              | 1.2% Profit     | 4%              |

\* Used Bill Chamberlain's Costs

*AWB*  
Alvin W. Boese

To dispose  
of packing  
supplies for 2500 displays

ESTIMATED COST OF 35# DYED TENSILIZED AND MARKED NISTLON  
COST PER ROLL

|                        | aligned fiber<br>3" x 100 yd. Rolls | 1.44 yd<br>2" x 100 yd. Rolls |
|------------------------|-------------------------------------|-------------------------------|
| Jumbo Cost per roll    | 1617                                | 6466                          |
| Waste 13%              | 0473                                | 1419                          |
| Jumbo Cost incl. Waste | 3098                                | 7885                          |
| Converting Costs       | 1077                                | 2054                          |
| Total Factory Cost     | 4175                                | 9939                          |
| Freight                | 0133                                | 0500                          |
| Lab. & Engineering 5%  | 0454                                | 1166                          |
| Selling 25%            | 2269                                | 5828                          |
| Administrative 5%      | 0454                                | 1166                          |
| Cash Discount 2%       | 0189                                | 0466                          |
| Total Cost             | 7674                                | 19065                         |
| Net Profit             | 1656                                | 4247                          |
| Net Selling Price      | 9077                                | 23312                         |
| Discount 38%           | 4636                                | 14288                         |
| List Price             | 1.2200                              | 3.7600                        |
| % of Profit            | 15.45%                              | 18.2%                         |

10  
600  
300  
300  
3600  
1296  
1296

Requested by: Mr. Larry Larson  
Prepared by: W. R. Chamberlain  
Cost Accounting Dept.  
January 11, 1949

28  
72  
14  
36  
7  
19

Autate  
Viscose  
Garnett  
Dymer

40

28 28  
28 28  
14 28  
70 9

$$\begin{array}{r} 6455 \\ 0073 \\ \hline 0382 \end{array}$$

Cost Per Roll With  
25% Profit

### Dyeing Overhead

10/15/48



2544224 3/4 x 1/2 25/8

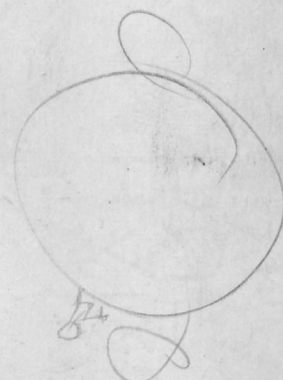
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0397  
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0281473

0397  
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ESTIMATED COST OF MISTLON HEADREST COVERS  
Cost Per 10" x 10 yd. Roll

27<sup>th</sup>

Jumbo Cost Per Square Yard:

|                  |                         |
|------------------|-------------------------|
| RM 841           | \$ .0360                |
| RM 6119          | .0161                   |
| Garnett Labor    | .0082                   |
| Garnett Overhead | .0199                   |
|                  | <u>\$ .0802/sq. yd.</u> |

0360  
16  
2160  
0360  
05760  
01152  
00288  
01440  
22230/roll  
0704

Jumbo Cost Per Roll 2.78 sq. yds.

Waste 24<sup>th</sup>

Slitting Cost

Packing Cost

✓ Packaging Supplies

✓ Shipping

✓ Warehousing

Total Factory Cost

✓ Freight

✓ Laboratory & Engineering Expense 5%

Selling Expense 25%

✓ Administrative Expense 5%

✓ Cash Discount 2%

Total Cost

Net Profit 5.6%

Net Selling Price Per Roll

Discount 38%

List Price Per Roll

.1109

.0039

.0334

.0029

.0165

.4610

.0156

.0415

.2077

.0415

.0166

.7839

.0469

.8308

.5092

1.3400

The above waste of 24<sup>th</sup> did not include an entire jumbo which was thrown away. The packaging supply cost is based upon a core tab. If a V tab were used, the cost would be \$.0151/roll instead of \$.0334/roll.

Requested by: Mr. Al Boese  
Prepared by: W. R. Chamberlain  
Cost Accounting Department  
October 5, 1948

0098  
0240  
0338  
15  
1690  
0338  
04070

250  
1



**ESTIMATED COST OF 35% DYED, TENSILIZED & MAXED NITELON**  
**Cost Per Roll in a 20" x 40 yd. Roll**

|                                                   | 34<br>Cost Per Roll<br>on a<br>One Shift Operation                          |                                   | Cost Per Roll<br>on a<br>Two Shift Operation |  |
|---------------------------------------------------|-----------------------------------------------------------------------------|-----------------------------------|----------------------------------------------|--|
|                                                   | <i>36" wide</i>                                                             |                                   |                                              |  |
| <b>JUMBO COST:</b>                                | <i>3/4/49<br/>But hopes<br/>that he can<br/>cut dye cost 10-25%<br/>002</i> |                                   |                                              |  |
| Fibres                                            | .06987                                                                      | .06670                            | .06987                                       |  |
| Pigments and Wax                                  | .00806                                                                      | .00806                            | .00806                                       |  |
| Garnett Labor                                     | .01061                                                                      | .00531                            | .00914                                       |  |
| Garnett Overhead                                  | .03405                                                                      | .01723                            | .02531                                       |  |
| Dyeing Labor                                      | .02029                                                                      | .01015                            | .01813                                       |  |
| Dyeing Overhead                                   | .01493                                                                      | .00747                            | .01160                                       |  |
| <b>Total Jumbo Cost Per Sq. Yd.</b>               | <b>15821</b>                                                                | <b>.11492</b>                     | <b>.14231</b>                                |  |
| <b>Jumbo Cost Per Roll 22.22 sq. yd. \$ 3.515</b> |                                                                             |                                   | <b>\$ 3.152</b>                              |  |
| Waste 12.7%                                       | .571                                                                        | .01000 01                         | .460                                         |  |
| Slitting                                          | .234                                                                        | .00500 0                          | .234                                         |  |
| Packing                                           | .067                                                                        | .01000 0015                       | .067                                         |  |
| Packaging Supplies                                | .097                                                                        | .01500 001                        | .097                                         |  |
| Warehousing                                       | .112                                                                        |                                   | .112                                         |  |
| Shipping                                          | .014                                                                        | .0100 0                           | .014                                         |  |
| <b>Total Factory Cost</b>                         | <b>\$ 4.550</b>                                                             | <del>12500</del> 018 50<br>114 92 | <b>\$ 4.146</b>                              |  |
| Freight *                                         | .070                                                                        |                                   | .070                                         |  |
| Laboratory and Engineering 5%                     | .462                                                                        | 27                                | .422                                         |  |
| Selling 13%                                       | .201                                                                        | 23                                | .189                                         |  |
| Administrative 5%                                 | .462                                                                        | 13                                | .421                                         |  |
| Cash Discount 2%                                  | .85                                                                         | 54/67                             | .819                                         |  |
| <b>Total Cost</b>                                 | <b>6.930</b>                                                                |                                   | <b>6.324</b>                                 |  |
| <b>Net Profit 25%</b>                             | <b>2.310</b>                                                                |                                   | <b>2.108</b>                                 |  |
| <b>Net Selling Price \$.416/sq. yd.</b>           | <b>9.240</b>                                                                | <b>\$ .379/sq. yd.</b>            | <b>8.432</b>                                 |  |
| <b>Discount 40%</b>                               | <b>6.160</b>                                                                |                                   | <b>5.621</b>                                 |  |
| <b>List Price</b>                                 | <b>15.400</b>                                                               |                                   | <b>14.053</b>                                |  |

\* The Freight cost is based on direct shipments from factory to customer.

Requested by: Mr. J. A. Borden  
 Prepared by: W. R. Chamberlain  
 Cost Accounting Dept.  
 May 27, 1948

Personal file  
will not auto

ESTIMATED COST PER SQUARE YARD OF MISTLON BASED ON VARYING QUANTITIES OF PRODUCTION 914

ONE PLY

TWO AND ONE-HALF PLY

WHITE

COLOR

WHITE

COLOR

One Shift Operations Two Shift Operations Three Shift Operations One Shift Operations Two Shift Operations Three Shift Operations One Shift Operations Two Shift Operations Three Shift Operations One Shift Operations Two Shift Operations Three Shift Operations

Jumbo Cost Per Sq. Yd.

|                              |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
|------------------------------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|--------|
| Fibres                       | .02564 | .02564 | .01641 | .02564 | .02564 | .02564 | .02564 | .05600 | .05600 | .05600 | .05600 | .05600 | .05600 | .05600 | .05600 |
| Pigments                     | .00475 | .00424 | .00424 | .00408 | .00408 | .00408 | .00408 | .00800 | .00715 | .00687 | .00836 | .00748 | .00717 | .00717 | .00717 |
| Garnet Labor                 | .01555 | .01143 | .01006 | .01006 | .01006 | .01006 | .01006 | .02630 | .01933 | .01702 | .02750 | .02020 | .01780 | .01780 | .01780 |
| Garnett Overhead             |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Dyeing Labor                 |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Dyeing Overhead              |        |        |        |        |        |        |        |        |        |        |        |        |        |        |        |
| Total Jumbo Cost Per Sq. Yd. | .0459  | .0413  | .0398  | .0398  | .0398  | .0398  | .0398  | .0903  | .0825  | .0799  | .1175  | .1066  | .1030  | .1030  | .1030  |
| Waste                        | .0067  | .0060  | .0058  | .0058  | .0058  | .0058  | .0058  | .0013  | .0012  | .0011  | .0017  | .0015  | .0015  | .0015  | .0015  |
| Slitting or Rewinding Cost   | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  | .0072  |
| Packing Cost                 | .0007  | .0007  | .0007  | .0007  | .0007  | .0007  | .0007  | .0008  | .0008  | .0008  | .0008  | .0008  | .0008  | .0008  | .0008  |
| Packaging Supplies           | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0006  | .0006  | .0006  | .0006  | .0006  | .0006  | .0006  | .0006  |
| Warehousing                  | .0015  | .0015  | .0015  | .0015  | .0015  | .0015  | .0015  | .0033  | .0033  | .0033  | .0033  | .0033  | .0033  | .0033  | .0033  |
| Shipping                     | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  | .0004  |

Gross Factory Cost Per Sq. Yd.

|                  |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Freight          | .0030 | .0030 | .0030 | .0030 | .0030 | .0030 | .0030 | .0066 | .0066 | .0066 | .0066 | .0066 | .0066 | .0066 | .0066 |
| Engineering Cost | .0166 | .0083 | .0055 | .0055 | .0055 | .0055 | .0055 | .0166 | .0083 | .0055 | .0166 | .0083 | .0055 | .0055 | .0055 |

Laboratory Cost

| Test No. | Description               | One Shift | Two Shift | Three Shift | One Shift | Two Shift | Three Shift | One Shift | Two Shift | Three Shift | One Shift | Two Shift | Three Shift | One Shift | Two Shift | Three Shift |
|----------|---------------------------|-----------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-------------|-----------|-----------|-------------|
| 3-3      | Carding                   | .0038     | .0019     | .0013       | .0038     | .0019     | .0013       | .0038     | .0019     | .0013       | .0038     | .0019     | .0013       | .0038     | .0019     | .0013       |
| 5-4      | Window Display Tissue     | .0017     | .0009     | .0006       | .0017     | .0009     | .0006       | .0017     | .0009     | .0006       | .0017     | .0009     | .0006       | .0017     | .0009     | .0006       |
| 6-4      | Mistlon Ribbon            | .0192     | .0096     | .0064       | .0192     | .0096     | .0064       | .0192     | .0096     | .0064       | .0192     | .0096     | .0064       | .0192     | .0096     | .0064       |
| 7-4      | Mistlon Floral Ribbon     | .0036     | .0018     | .0012       | .0036     | .0018     | .0012       | .0036     | .0018     | .0012       | .0036     | .0018     | .0012       | .0036     | .0018     | .0012       |
| 8-4      | Gas and Liquid Filters    | .0050     | .0025     | .0017       | .0050     | .0025     | .0017       | .0050     | .0025     | .0017       | .0050     | .0025     | .0017       | .0050     | .0025     | .0017       |
| 9-4      | Medical Use Mistlon       | .0008     | .0004     | .0003       | .0008     | .0004     | .0003       | .0008     | .0004     | .0003       | .0008     | .0004     | .0003       | .0008     | .0004     | .0003       |
| 10-4     | Screen Printing           | .0073     | .0037     | .0024       | .0073     | .0037     | .0024       | .0073     | .0037     | .0024       | .0073     | .0037     | .0024       | .0073     | .0037     | .0024       |
| 11-4     | Industrial Use of Mistlon | .0054     | .0027     | .0018       | .0054     | .0027     | .0018       | .0054     | .0027     | .0018       | .0054     | .0027     | .0018       | .0054     | .0027     | .0018       |
| 12-4     | Mistlon Household Goods   | .0021     | .0011     | .0007       | .0021     | .0011     | .0007       | .0021     | .0011     | .0007       | .0021     | .0011     | .0007       | .0021     | .0011     | .0007       |

|                                             |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|---------------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Net Factory Cost Including Freight, Sq. Yd. | .1313 | .0934 | .0807 | .0807 | .0807 | .0807 | .0807 | .1878 | .1463 | .1323 | .2190 | .1739 | .1588 | .1588 | .1588 | .1588 |
|---------------------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

|                        |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Administrative Expense | .0065 | .0065 | .0065 | .0065 | .0065 | .0065 | .0065 | .0115 | .0115 | .0115 | .0115 | .0115 | .0115 | .0115 | .0115 | .0115 |
| Cash Discount          | .0026 | .0026 | .0026 | .0026 | .0026 | .0026 | .0026 | .0046 | .0046 | .0046 | .0046 | .0046 | .0046 | .0046 | .0046 | .0046 |

Total Cost Per Sq. Yd.

|                               |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |       |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|
| Net Selling Price Per Sq. Yd. | .1300 | .1300 | .1300 | .1300 | .1300 | .1300 | .1300 | .2300 | .2300 | .2300 | .2300 | .2300 | .2300 | .2300 | .2300 | .2300 |
|-------------------------------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|-------|

Amount remaining to cover  
SELLING EXPENSE and PROFIT

|                        |     |      |      |      |      |      |      |      |      |      |     |      |      |      |      |      |
|------------------------|-----|------|------|------|------|------|------|------|------|------|-----|------|------|------|------|------|
| % to Net Selling Price | 2.0 | 21.2 | 30.9 | 30.9 | 30.9 | 30.9 | 30.9 | 11.3 | 29.4 | 35.5 | 2.2 | 17.4 | 24.0 | 24.0 | 24.0 | 24.0 |
|------------------------|-----|------|------|------|------|------|------|------|------|------|-----|------|------|------|------|------|

The Cost of the One Ply is based upon using a 60" wide drum on the Garnett Machine  
Laboratory Cost is based on Budgeted Expense for 4th Quarter 1947  
Waste Estimate given to us by Mr. Al Boast

Requested by: Mr. A. W. Boast  
Compiled by: D. P. Selleck  
W. R. Chamberlain  
December 4, 1947



38.33

26

9920

~~499~~

7666

5 min

7000  
22

22.540

92998

~~140~~  
~~5~~

9920

3970

38336

~~99700~~

25700

140

5

00000

30

80000

062

~~002~~

591

05h

06

081

081

45

39

84

69

65

345

414

4445



# ESTIMATED COST OF HEAVY WEIGHT MISTLON LACE RIBBON

## COST PER ROLL

|                      | <u>3" x 50 yds.</u> | <u>5" x 50 yds.</u> |
|----------------------|---------------------|---------------------|
| Mfg. Cost Per Roll   |                     |                     |
| Solution             | .2958               | .4440               |
| Labor                | .1047               | .1575               |
| Overhead             | .1072               | .1613               |
|                      | <hr/>               | <hr/>               |
| Waste 8%             | .5077               | .7628               |
| Conv. Cost           | .0441               | .0663               |
|                      | <hr/>               | <hr/>               |
| .1354                |                     | .1461               |
| Total Mfg. Cost      | .6872               | .9752               |
| Freight              | .0350               | .0400               |
| Comm. Exp. 42%       | .8463               | 1.1327              |
|                      | <hr/>               | <hr/>               |
| Total Cost           | 1.5685              | 2.1479              |
| Net Profit           | .4465               | .5491               |
|                      | <hr/>               | <hr/>               |
| Net Selling Price    | 2.0150              | 2.6970              |
| Discount 38%         | 1.2350              | 1.6530              |
|                      | <hr/>               | <hr/>               |
| Estimated List Price | 3.2500              | 4.3500              |
| % of Profit          | 22.1%               | 20.4%               |

The above costs are based on a new weight material on information furnished by Howard Hoover. All other assumptions and cost figures are taken from the cost statement of 9/28,48.

Requested by: Mr. Howard Hoover  
 Prepared by: W. R. Chamberlain  
 Cost Acctg. Dept.  
 January 3, 1949

ESTIMATED COST OF MISTION LACE  
Based on 36" x 36 yd. Rolls

|                                             | COST PER SQUARE YARD |       |        |        |       | * Estimated<br>Average |
|---------------------------------------------|----------------------|-------|--------|--------|-------|------------------------|
|                                             | BLACK                | GREEN | YELLOW | SILVER | BLUE  |                        |
| Raw Material Cost Per Sq. Yd.               | .0557                | .0623 | .0604  | .0506  | .0673 | .0614                  |
| Labor and Labor Burden                      | .0385                | .0385 | .0385  | .0385  | .0385 | .0385                  |
| Overhead Cost                               | .0296                | .0296 | .0296  | .0296  | .0296 | .0296                  |
| Total                                       | .1238                | .1304 | .1258  | .1187  | .1354 | .1295                  |
| Total Including 15% Waste                   | .1456                | .1534 | .1480  | .1396  | .1593 | .1524                  |
| Packaging Supplies                          | .0048                | .0048 | .0048  | .0048  | .0048 | .0048                  |
| Warehousing                                 | .0075                | .0075 | .0075  | .0075  | .0075 | .0075                  |
| Shipping                                    | .0037                | .0037 | .0037  | .0037  | .0037 | .0037                  |
| Total Factory Cost per Sq. Yd.              | .1616                | .1694 | .1640  | .1556  | .1753 | .1684                  |
| Freight                                     | .0023                | .0023 | .0023  | .0023  | .0023 | .0023                  |
| Laboratory and Engineering 10% of Net Price | .0496                | .0520 | .0504  | .0479  | .0538 | .0517                  |
| Selling Expense 25%                         | .1242                | .1301 | .1260  | .1196  | .1346 | .1293                  |
| Administrative 5%                           | .0248                | .0260 | .0252  | .0239  | .0269 | .0259                  |
| Cash Discount 2%                            | .0099                | .0104 | .0101  | .0096  | .0108 | .0103                  |
| Total Cost                                  | .3724                | .3902 | .3780  | .3589  | .4037 | .3879                  |
| Net Profit                                  | .1243                | .1301 | .1259  | .1196  | .1345 | .1294                  |
| Net Selling Price                           | .4967                | .5203 | .5039  | .4785  | .5382 | .5173                  |
| % Profit                                    | 25.0%                | 25.0% | 25.0%  | 25.0%  | 25.0% | 25.0%                  |

\* Based on arithmetical average of the above Raw Material cost excluding "Silver"

Note: The above estimate was based on experimental runs made in the month of February 1948

Requested by: Mr. H. Hoover  
Prepared by: D. P. Selleck  
Cost Accounting Dept.  
March 8, 1948

Copies to: Messrs: W. L. McKnight, A. G. Bush, R. P. Carlton,  
R. G. Drew, J. A. Borden and A. A. Martin

1.00  
1.38  
2.2

1.36 = 42  
2.20



IV B2

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED-MISTLON ITEMS-1947 (Corrected)

| 1946 Sq. Yds. Net   | Displays<br>3"x4" Cards | 72 Yard Rolls - 1 Ply |        |         | 72 Yard Rolls - 2-1/2 Ply |        |         | TOTAL<br>SQ. YDS. |
|---------------------|-------------------------|-----------------------|--------|---------|---------------------------|--------|---------|-------------------|
|                     | 2-1/2 Ply               | Colored               | White  | Fleeced | Colored                   | White  | Fleeced |                   |
| June Actual         | 6,849                   | 6,277                 | 1,196  | 6,659   | 16,168                    | 2,887  | 0       | 40,036            |
| July "              | 36,135                  | 10,885                | 2,073  | 5,812   | 23,210                    | 6,619  | 0       | 84,734            |
| August "            | 4,429                   | 9,467                 | 1,723  | 15,688  | 23,153                    | 14,915 | 0       | 69,375            |
| Sept. "             | 45,572                  | 9,397                 | 3,260  | 7,406   | 32,329                    | 6,980  | 0       | 104,984           |
| Oct. "              | 192,966                 | 8,214                 | 2,279  | 7,818   | 46,365                    | 9,015  | 0       | 266,657           |
| Nov. "              | 28,030                  | 3,863                 | 1,071  | 7,433   | 23,826                    | 4,302  | 0       | 68,525            |
| Dec. "              | 193                     | 6,627                 | 2,446  | 10,419  | 15,698                    | 2,118  | 0       | 36,501            |
| TOTAL 7 MONTHS 1946 | 314,174                 | 53,730                | 14,048 | 61,235  | 180,749                   | 46,836 | 0       | 670,802           |

|                      |         |        |        |        |         |        |        |         |
|----------------------|---------|--------|--------|--------|---------|--------|--------|---------|
| 1947 Sq. Yds. Net    |         |        |        |        |         |        |        |         |
| Jan. Actual          | 348     | 1,566  | 11,159 | 8,064  | 21,434  | 3,321  | 0      | 45,892  |
| Feb. "               | 1,360   | 3,480  | 160    | 4,599  | 4,778   | 2,583  | 2,887  | 19,847  |
| Mar. "               | 1,110   | 13,512 | 1,776  | 2,887  | 18,120  | 3,559  | 4,566  | 45,530  |
| Apr. "               | 1,140   | 1,946  | 260    | 1,255  | 11,458  | 1,897  | 9,461  | 27,417  |
| May "                | 654     | 532    | 372    | 920    | 5,184   | 916    | 3,972  | 12,550  |
| June "               | 551     | 160    | 504    | 332    | 4,467   | 1,865  | 3,644  | 11,523  |
| July Est.            | 109,584 | 2,000  | 1,000  | 2,000  | 15,000  | 4,000  | 7,000  | 140,584 |
| Aug. "               | 152,168 | 2,000  | 1,000  | 2,000  | 15,000  | 5,000  | 7,000  | 184,168 |
| Sept. "              | 85,452  | 3,000  | 1,000  | 4,000  | 20,000  | 6,000  | 10,000 | 129,452 |
| Oct. "               | 42,936  | 3,000  | 1,000  | 4,000  | 25,000  | 9,000  | 15,000 | 99,936  |
| Nov. "               | 42,852  | 2,000  | 500    | 3,000  | 15,000  | 5,000  | 10,000 | 78,352  |
| Dec. "               | 84      | 2,000  | 1,000  | 4,000  | 10,000  | 3,000  | 5,000  | 25,084  |
| TOTAL 12 MONTHS EST. | 438,239 | 35,196 | 19,731 | 37,057 | 165,441 | 46,141 | 78,530 | 820,335 |

| TOTAL ESTIMATED<br>DOLLAR VOLUME | Displays<br>3"x 4" Cards | 72 Yard Rolls - 1 Ply |       |         | 72 Yard Rolls - 2-1/2 Ply |       |         | Total<br>Dollars |
|----------------------------------|--------------------------|-----------------------|-------|---------|---------------------------|-------|---------|------------------|
|                                  | 2-1/2 Ply                | Colored               | White | Fleeced | Colored                   | White | Fleeced |                  |
|                                  | \$248,907.00             | \$25,782.00           |       |         | \$157,600.00              |       |         | \$432,289.00     |

Note: These figures are correct insofar as they show only that portion of the Mistlon line which we intend to sell under the new program. 2 ply sales in both 1946 and 1947 are not shown.

|                 |            |               |             |             |              |         |            |
|-----------------|------------|---------------|-------------|-------------|--------------|---------|------------|
| cc-W.L.McKnight | G.H.Halpin | A.G.Bush      | R.P.Carlton | R.G.Drew    | G.L.Runyon   | R.Adam  | J.A.Borden |
| C.C.Smith       | A.W.Boese  | H.F.Valentine | C.B.Sampair | A.H.Redpath | A.A.Henseler | R. Oace | L.E.Larson |

LEL:mp  
7/17/47



ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED-MISTLON DISPLAY ITEMS-1947

| 1946 No. of Displays           | <u>MISTLON DISPLAYS - 2-1/2 PLY</u> |                                 |                                 |                                | <u>MISTLON - 3"x4" Cards - 2 1/2 PLY</u> | <u>TOTAL<br/>Page 2 Only</u> |
|--------------------------------|-------------------------------------|---------------------------------|---------------------------------|--------------------------------|------------------------------------------|------------------------------|
|                                | <u>#200 E.D.<br/>1/2" x 15"</u>     | <u>#201 E.D.<br/>3/4" x 36"</u> | <u>#202 Xmas<br/>1/2" x 15"</u> | <u>#203 Xmas<br/>3/4"x 15"</u> | <u>#220 (Dozens)<br/>1/2" x 15"</u>      |                              |
| June Actual                    | 516                                 | 0                               | 0                               | 0                              | 830                                      | 1,346                        |
| July "                         | 0                                   | 0                               | 142                             | 64                             | 811                                      | 1,017                        |
| Aug. "                         | 0                                   | 0                               | 0                               | 12                             | 959                                      | 971                          |
| Sept. "                        | 0                                   | 0                               | 3,631                           | 105                            | 390                                      | 4,126                        |
| Oct. "                         | 0                                   | 0                               | 8,309                           | 12,817                         | 507                                      | 21,633                       |
| Nov. "                         | 0                                   | 0                               | 60,754                          | 12,370                         | 950                                      | 74,074                       |
| Dec. "                         | 0                                   | 0                               | 0                               | 0                              | 216                                      | 216                          |
| <b>TOTAL 7 MONTHS<br/>1946</b> | <b>516</b>                          | <b>0</b>                        | <b>72,836</b>                   | <b>25,368</b>                  | <b>4,663</b>                             | <b>103,583</b>               |

| <u>1947 No. of Displays</u>          |               |               |               |               |              |                |
|--------------------------------------|---------------|---------------|---------------|---------------|--------------|----------------|
| Jan. Actual                          | 0             | 0             | 0             | 0             | 415          | 415            |
| Feb. "                               | 0             | 0             | 0             | 7             | 226          | 233            |
| Mar. "                               | 120           | 103           | 30            | 5             | 98           | 356            |
| Apr. "                               | 120           | 140           | 0             | 0             | 0            | 260            |
| May "                                | 103           | 93            | 25            | 9             | 12           | 242            |
| June "                               | 10            | 10            | 18            | 18            | 377          | 433            |
| July Est.                            | 10,000        | 7,000         | 5,000         | 5,000         | 100          | 27,100         |
| Aug. "                               | 10,000        | 7,000         | 10,000        | 10,000        | 200          | 37,200         |
| Sept. "                              | 0             | 0             | 10,000        | 10,000        | 300          | 20,300         |
| Oct. "                               | 0             | 0             | 5,000         | 5,000         | 400          | 10,400         |
| Nov. "                               | 0             | 0             | 5,000         | 5,000         | 300          | 10,300         |
| Dec. "                               | 0             | 0             | 0             | 0             | 100          | 100            |
| <b>TOTAL 12 MONTHS<br/>ESTIMATED</b> | <b>20,353</b> | <b>14,346</b> | <b>35,073</b> | <b>35,039</b> | <b>2,528</b> | <b>107,339</b> |

Note: All items on this page have been converted to square yards and are included in the first column on page 1.

LEL:mp 7/17/47  
Page 2.

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS  
 SQUARE YARDS

|                       | TOTAL<br>CUT TO<br>SIZE SHEETS* | 72 YARD RIBBON |        |         | MISTLON DISPLAYS<br>AND<br>3" x 4" CARDS |        | PHOTO<br>PACK | TOTAL SQ. YD.<br>PAGE NO. 1 |
|-----------------------|---------------------------------|----------------|--------|---------|------------------------------------------|--------|---------------|-----------------------------|
| 1946                  |                                 | Colored        | White  | Flecked |                                          |        |               |                             |
| June Actual           | 3,266                           | 16,168         | 2,887  | 0       | 3,583                                    | 500    |               | 26,404                      |
| July "                | 1,850                           | 23,210         | 6,619  | 0       | 34,285                                   | 2,000  |               | 67,984                      |
| Aug. "                | 4,256                           | 23,153         | 14,915 | 0       | 143                                      | 5,428  |               | 47,395                      |
| Sept. "               | 6,007                           | 32,329         | 6,930  | 0       | 39,565                                   | 2,196  |               | 87,077                      |
| Oct. "                | 9,634                           | 46,365         | 9,015  | 0       | 183,332                                  | 2,660  |               | 251,003                     |
| Nov. "                | 112                             | 23,826         | 4,302  | 0       | 27,918                                   | 468    |               | 56,626                      |
| Dec. "                | 183                             | 15,690         | 2,118  | 0       | 8                                        | 684    |               | 18,691                      |
| TOTAL 7 MONTHS        |                                 |                |        |         |                                          |        |               |                             |
| 1946                  | 25,308                          | 180,749        | 46,836 | 0       | 238,834                                  | 13,936 |               | 555,663                     |
| * Sheets Discontinued |                                 |                |        |         |                                          |        |               |                             |
| 1947                  |                                 |                |        |         |                                          |        |               |                             |
| Jan. Est.             | 0                               | 25,000         | 4,000  | 1,000   | 0                                        | 500    |               | 30,500                      |
| Feb. "                | 0                               | 35,000         | 5,000  | 2,000   | 0                                        | 700    |               | 42,700                      |
| Mar. "                | 0                               | 40,000         | 7,000  | 5,000   | 0                                        | 1,000  |               | 53,000                      |
| TOTAL 3 MONTHS        |                                 |                |        |         |                                          |        |               |                             |
| ESTIMATED             | 0                               | 100,000        | 16,000 | 8,000   | 0                                        | 2,200  |               | 126,200                     |

WFE:ku  
 1/15/47

Copies to: Mr. J. A. Borden      Mr. C. A. Parsons  
 Mr. A. W. Boese      Mr. A. H. Rodpath  
 Mr. W. P. Erickson      Mr. C. L. Runyan  
 Mr. Tom Joyce      Mr. C. B. Sampair  
 Mr. L. E. Larson      Mr. C. C. Smith  
 Mr. L. J. McNeil      Mr. H. F. Valentine

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTON ITEMS  
 SQUARE YARDS

ROLL GOODS

|                | 1 PLY   |        |         | 2 PLY   |       |         | TOTAL SQUARE<br>YARDS | GRAND TOTAL<br>SQUARE YARDS |
|----------------|---------|--------|---------|---------|-------|---------|-----------------------|-----------------------------|
|                | Colored | White  | Flecked | Colored | White | Flecked | PAGE NO. 2            | PAGES 1 & 2                 |
| 1946           |         |        |         |         |       |         |                       |                             |
| June Actual    | 6,277   | 1,196  | 6,659   | 5,516   | 899   | 5,631   | 26,178                | 52,582                      |
| July "         | 10,005  | 2,073  | 5,312   | 9,365   | 1,606 | 5,678   | 35,919                | 103,883                     |
| Aug. "         | 9,467   | 1,723  | 15,638  | 9,155   | 1,503 | 7,075   | 44,611                | 92,506                      |
| Sept. "        | 9,397   | 3,265  | 7,400   | 11,580  | 2,597 | 11,367  | 42,407                | 131,484                     |
| Oct. "         | 3,214   | 2,279  | 7,813   | 8,229   | 2,105 | 5,996   | 34,641                | 285,647                     |
| Nov. "         | 3,863   | 1,071  | 7,433   | 6,377   | 1,669 | 2,745   | 23,158                | 79,784                      |
| Dec. Act.      | 5,027   | 2,440  | 10,419  | 2,595   | 216   | 666     | 22,171                | 40,662                      |
| TOTAL 7 MONTHS |         |        |         |         |       |         |                       |                             |
| 1946           | 53,730  | 14,048 | 61,235  | 53,317  | 9,395 | 39,360  | 231,086               | 786,748                     |
| 1947           |         |        |         |         |       |         |                       |                             |
| Jan. Est.      | 5,000   | 2,000  | 7,000   | 2,000   | 1,000 | 1,000   | 18,000                | 40,500                      |
| Feb. "         | 6,000   | 2,000  | 8,000   | 0       | 0     | 0       | 16,000                | 58,700                      |
| Mar. "         | 8,000   | 3,000  | 10,000  | 0       | 0     | 0       | 21,000                | 74,000                      |
| TOTAL 3 MONTHS |         |        |         |         |       |         |                       |                             |
| ESTIMATED      | 19,000  | 7,000  | 25,000  | 2,000   | 1,000 | 1,000   | 55,000                | 181,200                     |



9/18/46

Estimated Sales All Miston Products - Year 1947  
Dollar Volume and Square Yards

|                        | Sq yds<br>Colors | 72 yard Roll<br>Sq yds<br>White | Sq yds<br>Flicked | \$ Volume<br>all types    | Miston Display<br>+ carded items<br>Sq yds | \$ Volume                 | Photo roll<br>Sq yds | \$ Volume               |
|------------------------|------------------|---------------------------------|-------------------|---------------------------|--------------------------------------------|---------------------------|----------------------|-------------------------|
| Last Six Months 1946   | 190,500          | 54,500                          | 29,000            | \$213,000 <sup>00</sup>   | 333,000                                    | \$195,637 <sup>00</sup>   | 29,000               | \$7,033 <sup>00</sup>   |
| Year 1947              |                  |                                 |                   |                           |                                            |                           |                      |                         |
| January Estimated 1947 | 36,000           | 15,000                          | 15,000            |                           | 166,000                                    |                           | 7,000                |                         |
| February "             | 46,000           | 20,000                          | 20,000            |                           | 166,000                                    |                           | 7,000                |                         |
| March "                | 60,000           | 25,000                          | 25,000            |                           | 166,000                                    |                           | 8,000                |                         |
| April "                | 60,000           | 25,000                          | 25,000            |                           | 83,000                                     |                           | 8,000                |                         |
| May "                  | 60,000           | 25,000                          | 25,000            |                           | 41,500                                     |                           | 9,000                |                         |
| June "                 | 36,000           | 20,000                          | 25,000            |                           | 10,700                                     |                           | 9,000                |                         |
| July "                 | 36,000           | 15,000                          | 15,000            |                           | 10,700                                     |                           | 8,000                |                         |
| August "               | 75,000           | 20,000                          | 20,000            |                           | 176,700                                    |                           | 8,000                |                         |
| September "            | 100,000          | 35,000                          | 35,000            |                           | 498,000                                    |                           | 9,000                |                         |
| October "              | 100,000          | 35,000                          | 35,000            |                           | 498,000                                    |                           | 10,000               |                         |
| November "             | 60,000           | 20,000                          | 20,000            |                           | 166,000                                    |                           | 10,000               |                         |
| December "             | 50,000           | 15,000                          | 15,000            |                           | 10,700                                     |                           | 9,000                |                         |
| Total 1947 Estimate    | 725,000          | 270,000                         | 275,000           | \$1,021,548 <sup>00</sup> | 1,993,300                                  | \$1,241,487 <sup>00</sup> | 102,000              | \$247,350 <sup>00</sup> |

|                      | Sq yds<br>Colors | Roll Goods 1ply<br>Sq yds<br>White | Sq yds<br>Flicked | Roll Goods 2ply<br>Sq yds<br>Colored | Sq yds<br>White | Sq yds<br>Flicked | \$ Volume<br>all roll goods | Sq yds<br>White | Sheet 1+2ply<br>Sq yds<br>Colored | Sq yds<br>Flicked | \$ Volume<br>all sheets | Grand Total<br>Sq yds. | Grand Total<br>\$ Volume  |
|----------------------|------------------|------------------------------------|-------------------|--------------------------------------|-----------------|-------------------|-----------------------------|-----------------|-----------------------------------|-------------------|-------------------------|------------------------|---------------------------|
| Last Six Months 1946 | 67,000           | 13,000                             | 83,000            | 61,000                               | 12,000          | 46,000            | \$71,755 <sup>00</sup>      | 4,300           | 18,000                            | 5,300             | \$7,938 <sup>00</sup>   | 926,600                | \$504,543 <sup>00</sup>   |
| Year 1947            |                  |                                    |                   |                                      |                 |                   |                             |                 |                                   |                   |                         |                        |                           |
| January Estimated    | 12,000           | 3,000                              | 15,000            | 12,000                               | 3,000           | 7,500             |                             | 2,000           | 4,000                             | 2,000             |                         | 299,500                |                           |
| February "           | 15,000           | 3,000                              | 17,000            | 15,000                               | 3,000           | 8,500             |                             | 2,000           | 4,000                             | 2,000             |                         | 328,500                |                           |
| March "              | 15,000           | 5,000                              | 17,000            | 15,000                               | 5,000           | 8,500             |                             | 3,000           | 6,000                             | 3,000             |                         | 361,500                |                           |
| April "              | 15,000           | 5,000                              | 17,000            | 15,000                               | 5,000           | 8,500             |                             | 3,000           | 6,000                             | 3,000             |                         | 278,500                |                           |
| May "                | 20,000           | 7,000                              | 22,000            | 20,000                               | 7,000           | 11,000            |                             | 5,000           | 10,000                            | 5,000             |                         | 267,500                |                           |
| June "               | 20,000           | 7,000                              | 22,000            | 20,000                               | 7,000           | 11,000            |                             | 5,000           | 10,000                            | 5,000             |                         | 207,700                |                           |
| July "               | 15,000           | 10,000                             | 20,000            | 15,000                               | 10,000          | 10,000            |                             | 5,000           | 10,000                            | 5,000             |                         | 184,700                |                           |
| August "             | 15,000           | 10,000                             | 20,000            | 15,000                               | 10,000          | 10,000            |                             | 5,000           | 10,000                            | 5,000             |                         | 399,700                |                           |
| September "          | 20,000           | 10,000                             | 25,000            | 20,000                               | 10,000          | 12,500            |                             | 7,000           | 14,000                            | 7,000             |                         | 802,500                |                           |
| October "            | 30,000           | 10,000                             | 25,000            | 30,000                               | 10,000          | 12,500            |                             | 7,000           | 14,000                            | 7,000             |                         | 823,500                |                           |
| November "           | 25,000           | 10,000                             | 20,000            | 25,000                               | 10,000          | 10,000            |                             | 7,000           | 14,000                            | 7,000             |                         | 404,000                |                           |
| December "           | 20,000           | 7,000                              | 20,000            | 20,000                               | 7,000           | 10,000            |                             | 5,000           | 6,000                             | 3,000             |                         | 197,700                |                           |
| Total 1947 Estimate  | 222,000          | 77,000                             | 240,000           | 222,000                              | 87,000          | 120,000           | \$264,248 <sup>00</sup>     | 56,000          | 108,000                           | 54,000            | \$67,680 <sup>00</sup>  | 4,555,300              | \$2,619,698 <sup>00</sup> |



**ESTIMATED SALES ALL MISTLON PRODUCTS - YEAR 1947**  
**DOLLAR VOLUME AND SQUARE YARDS**

|                        | 72 YARD RIBBON     |                   |                     |                    | MISTLON DISPLAYS<br>& CARDED ITEMS |                  | PHOTO ROLL      |                  |
|------------------------|--------------------|-------------------|---------------------|--------------------|------------------------------------|------------------|-----------------|------------------|
|                        | SQ. YDS.<br>COLORS | SQ. YDS.<br>WHITE | SQ. YDS.<br>FLECKED | \$ VOL.<br>ALL TY. | SQUARE<br>YARDS                    | DOLLAR<br>VOLUME | SQUARE<br>YARDS | DOLLAR<br>VOLUME |
| LAST SIX MONTHS - 1946 | 190,500            | 54,500            | 20,000              | \$ 213,000.00      | 323,000                            | \$ 195,637.00    | 29,000          | \$ 7,033.00      |
| YEAR 1947              |                    |                   |                     |                    |                                    |                  |                 |                  |
| January Estimated 1947 | 36,000             | 15,000            | 15,000              |                    | 166,000                            |                  | 7,000           |                  |
| February "             | 46,000             | 20,000            | 20,000              |                    | 166,000                            |                  | 7,000           |                  |
| March "                | 60,000             | 25,000            | 25,000              |                    | 166,000                            |                  | 8,000           |                  |
| April "                | 60,000             | 25,000            | 25,000              |                    | 83,000                             |                  | 8,000           |                  |
| May "                  | 60,000             | 25,000            | 25,000              |                    | 41,500                             |                  | 9,000           |                  |
| June "                 | 36,000             | 20,000            | 25,000              |                    | 10,700                             |                  | 9,000           |                  |
| July "                 | 36,000             | 15,000            | 15,000              |                    | 10,700                             |                  | 8,000           |                  |
| August "               | 75,000             | 20,000            | 20,000              |                    | 176,700                            |                  | 8,000           |                  |
| September "            | 100,000            | 35,000            | 35,000              |                    | 498,000                            |                  | 9,000           |                  |
| October "              | 100,000            | 35,000            | 35,000              |                    | 498,000                            |                  | 10,000          |                  |
| November "             | 60,000             | 20,000            | 20,000              |                    | 166,000                            |                  | 10,000          |                  |
| December "             | 50,000             | 15,000            | 15,000              |                    | 10,700                             |                  | 9,000           |                  |
| TOTAL 1947 ESTIMATE    | 725,000            | 270,000           | 275,000             | \$1,021,548.00     | 1,993,300                          | \$1,241,487.00   | 102,000         | \$24,735.00      |

|                        | ROLL GOODS - 1 PLY |                   |                     | ROLL GOODS - 2 PLY |                   |                     | \$ VOLUME<br>ALL ROLL<br>GOODS | SHEETS - 1 & 2 PLY |                     |                     | \$ VOLUME<br>ALL<br>SHEETS | GRAND TOTAL<br>SQ. YDS. | GRAND TOTAL<br>DOLLAR VOLUME |
|------------------------|--------------------|-------------------|---------------------|--------------------|-------------------|---------------------|--------------------------------|--------------------|---------------------|---------------------|----------------------------|-------------------------|------------------------------|
|                        | SQ. YDS.<br>COLORS | SQ. YDS.<br>WHITE | SQ. YDS.<br>FLECKED | SQ. YDS.<br>COLORS | SQ. YDS.<br>WHITE | SQ. YDS.<br>FLECKED |                                | SQ. YDS.<br>WHITE  | SQ. YDS.<br>COLORED | SQ. YDS.<br>FLECKED |                            |                         |                              |
| LAST SIX MONTHS 1946   | 67,000             | 13,000            | 83,000              | 61,000             | 12,000            | 46,000              | \$ 77,935.00                   | 4,300              | 18,000              | 5,300               | \$ 7,938.00                | 926,600                 | \$ 504,543.00                |
| YEAR 1947              |                    |                   |                     |                    |                   |                     |                                |                    |                     |                     |                            |                         |                              |
| January Estimated 1947 | 12,000             | 3,000             | 15,000              | 12,000             | 3,000             | 7,500               |                                | 2,000              | 4,000               | 2,000               |                            | 299,500                 |                              |
| February "             | 15,000             | 3,000             | 17,000              | 15,000             | 3,000             | 8,500               |                                | 2,000              | 4,000               | 2,000               |                            | 328,500                 |                              |
| March "                | 15,000             | 3,000             | 17,000              | 15,000             | 3,000             | 8,500               |                                | 3,000              | 6,000               | 3,000               |                            | 361,500                 |                              |
| April "                | 15,000             | 5,000             | 17,000              | 15,000             | 3,000             | 8,500               |                                | 3,000              | 6,000               | 3,000               |                            | 278,500                 |                              |
| May "                  | 20,000             | 7,000             | 22,000              | 20,000             | 7,000             | 11,000              |                                | 5,000              | 10,000              | 5,000               |                            | 267,500                 |                              |
| June "                 | 20,000             | 7,000             | 22,000              | 20,000             | 7,000             | 11,000              |                                | 5,000              | 10,000              | 5,000               |                            | 207,700                 |                              |
| July "                 | 15,000             | 10,000            | 20,000              | 15,000             | 10,000            | 10,000              |                                | 5,000              | 10,000              | 5,000               |                            | 184,700                 |                              |
| August "               | 15,000             | 10,000            | 20,000              | 15,000             | 10,000            | 10,000              |                                | 5,000              | 10,000              | 5,000               |                            | 399,700                 |                              |
| September "            | 20,000             | 10,000            | 25,000              | 20,000             | 10,000            | 12,500              |                                | 7,000              | 14,000              | 7,000               |                            | 802,500                 |                              |
| October "              | 30,000             | 10,000            | 25,000              | 30,000             | 10,000            | 12,500              |                                | 7,000              | 14,000              | 7,000               |                            | 823,500                 |                              |
| November "             | 25,000             | 10,000            | 20,000              | 25,000             | 10,000            | 10,000              |                                | 7,000              | 14,000              | 7,000               |                            | 404,000                 |                              |
| December "             | 20,000             | 7,000             | 20,000              | 20,000             | 7,000             | 10,000              |                                | 5,000              | 6,000               | 3,000               |                            | 197,700                 |                              |
| TOTAL 1947 ESTIMATE    | 222,000            | 87,000            | 240,000             | 222,000            | 87,000            | 120,000             | \$264,248.00                   | 56,000             | 106,000             | 54,000              | \$67,680.00                | 4,555,300               | \$2,619,698.00               |



**ESTIMATED SALES ALL MISTLON PRODUCTS - YEAR 1947**  
**DOLLAR VOLUME AND SQUARE YARDS**

|                               | <u>72 YARD HEMPH</u>             |                                 |                                   | <u>\$ VOLUME</u><br><u>ALL TYPES</u> | <u>MISTLON DISPLAYS</u><br><u>&amp; CARDED ITEMS</u> |                                | <u>PHOTO ROLL</u>             |                                |
|-------------------------------|----------------------------------|---------------------------------|-----------------------------------|--------------------------------------|------------------------------------------------------|--------------------------------|-------------------------------|--------------------------------|
|                               | <u>SQ. YDS.</u><br><u>COLORS</u> | <u>SQ. YDS.</u><br><u>WHITE</u> | <u>SQ. YDS.</u><br><u>FLECKED</u> |                                      | <u>SQUARE</u><br><u>YARDS</u>                        | <u>DOLLAR</u><br><u>VOLUME</u> | <u>SQUARE</u><br><u>YARDS</u> | <u>DOLLAR</u><br><u>VOLUME</u> |
| <b>LAST SIX MONTHS - 1946</b> | 190,500                          | 54,500                          | 20,000                            | \$ 213,000.00                        | 323,000                                              | \$ 198,637.00                  | 29,000                        | \$ 7,033.00                    |
| <b>YEAR 1947</b>              |                                  |                                 |                                   |                                      |                                                      |                                |                               |                                |
| January Estimated 1947        | 36,000                           | 15,000                          | 15,000                            |                                      | 166,000                                              |                                | 7,000                         |                                |
| February " "                  | 46,000                           | 20,000                          | 20,000                            |                                      | 166,000                                              |                                | 7,000                         |                                |
| March " "                     | 60,000                           | 25,000                          | 25,000                            |                                      | 166,000                                              |                                | 8,000                         |                                |
| April " "                     | 60,000                           | 25,000                          | 25,000                            |                                      | 83,000                                               |                                | 8,000                         |                                |
| May " "                       | 60,000                           | 25,000                          | 25,000                            |                                      | 41,500                                               |                                | 9,000                         |                                |
| June " "                      | 36,000                           | 20,000                          | 25,000                            |                                      | 10,700                                               |                                | 9,000                         |                                |
| July " "                      | 36,000                           | 15,000                          | 15,000                            |                                      | 10,700                                               |                                | 8,000                         |                                |
| August " "                    | 75,000                           | 20,000                          | 20,000                            |                                      | 176,700                                              |                                | 8,000                         |                                |
| September " "                 | 100,000                          | 35,000                          | 35,000                            |                                      | 498,000                                              |                                | 9,000                         |                                |
| October " "                   | 100,000                          | 35,000                          | 35,000                            |                                      | 498,000                                              |                                | 10,000                        |                                |
| November " "                  | 60,000                           | 20,000                          | 20,000                            |                                      | 166,000                                              |                                | 10,000                        |                                |
| December " "                  | 50,000                           | 15,000                          | 15,000                            |                                      | 10,700                                               |                                | 9,000                         |                                |
| <b>TOTAL 1947 ESTIMATE</b>    | <b>725,000</b>                   | <b>270,000</b>                  | <b>275,000</b>                    | <b>\$1,021,545.00</b>                | <b>1,993,300</b>                                     | <b>\$1,241,487.00</b>          | <b>102,000</b>                | <b>\$24,735.00</b>             |

|                             | <u>ROLL GOODS - 1 PLY</u>        |                                 |                                   | <u>ROLL GOODS - 2 PLY</u>        |                                 |                                   | <u>\$ VOLUME</u><br><u>ALL ROLL</u><br><u>GOODS</u> | <u>SHEETS - 1 &amp; 2 PLY</u>   |                                  |                                   | <u>\$ VOLUME</u><br><u>ALL</u><br><u>SHEETS</u> | <u>GRAND TOTAL</u><br><u>SQ. YDS.</u> | <u>GRAND TOTAL</u><br><u>DOLLAR VOLUME</u> |
|-----------------------------|----------------------------------|---------------------------------|-----------------------------------|----------------------------------|---------------------------------|-----------------------------------|-----------------------------------------------------|---------------------------------|----------------------------------|-----------------------------------|-------------------------------------------------|---------------------------------------|--------------------------------------------|
|                             | <u>SQ. YDS.</u><br><u>COLORS</u> | <u>SQ. YDS.</u><br><u>WHITE</u> | <u>SQ. YDS.</u><br><u>FLECKED</u> | <u>SQ. YDS.</u><br><u>COLORS</u> | <u>SQ. YDS.</u><br><u>WHITE</u> | <u>SQ. YDS.</u><br><u>FLECKED</u> |                                                     | <u>SQ. YDS.</u><br><u>WHITE</u> | <u>SQ. YDS.</u><br><u>COLORS</u> | <u>SQ. YDS.</u><br><u>FLECKED</u> |                                                 |                                       |                                            |
| <b>LAST SIX MONTHS 1946</b> | 67,000                           | 13,000                          | 83,000                            | 61,000                           | 12,000                          | 46,000                            | \$ 77,935.00                                        | 4,300                           | 18,000                           | 5,300                             | \$ 7,935.00                                     | 926,600                               | \$ 504,543.00                              |
| <b>YEAR 1947</b>            |                                  |                                 |                                   |                                  |                                 |                                   |                                                     |                                 |                                  |                                   |                                                 |                                       |                                            |
| January Estimated 1947      | 12,000                           | 3,000                           | 15,000                            | 12,000                           | 3,000                           | 7,500                             |                                                     | 2,000                           | 4,000                            | 2,000                             |                                                 | 299,500                               |                                            |
| February " "                | 15,000                           | 3,000                           | 17,000                            | 15,000                           | 3,000                           | 8,500                             |                                                     | 2,000                           | 4,000                            | 2,000                             |                                                 | 328,500                               |                                            |
| March " "                   | 15,000                           | 3,000                           | 17,000                            | 15,000                           | 3,000                           | 8,500                             |                                                     | 3,000                           | 6,000                            | 3,000                             |                                                 | 361,500                               |                                            |
| April " "                   | 15,000                           | 5,000                           | 17,000                            | 15,000                           | 5,000                           | 8,500                             |                                                     | 3,000                           | 6,000                            | 3,000                             |                                                 | 278,500                               |                                            |
| May " "                     | 20,000                           | 7,000                           | 22,000                            | 20,000                           | 7,000                           | 11,000                            |                                                     | 5,000                           | 10,000                           | 5,000                             |                                                 | 267,500                               |                                            |
| June " "                    | 20,000                           | 7,000                           | 22,000                            | 20,000                           | 7,000                           | 11,000                            |                                                     | 5,000                           | 10,000                           | 5,000                             |                                                 | 207,700                               |                                            |
| July " "                    | 15,000                           | 10,000                          | 20,000                            | 15,000                           | 10,000                          | 10,000                            |                                                     | 5,000                           | 10,000                           | 5,000                             |                                                 | 184,700                               |                                            |
| August " "                  | 15,000                           | 10,000                          | 20,000                            | 15,000                           | 10,000                          | 10,000                            |                                                     | 5,000                           | 10,000                           | 5,000                             |                                                 | 399,700                               |                                            |
| September " "               | 20,000                           | 10,000                          | 25,000                            | 20,000                           | 10,000                          | 12,500                            |                                                     | 7,000                           | 14,000                           | 7,000                             |                                                 | 802,500                               |                                            |
| October " "                 | 30,000                           | 10,000                          | 25,000                            | 30,000                           | 10,000                          | 12,500                            |                                                     | 7,000                           | 14,000                           | 7,000                             |                                                 | 823,500                               |                                            |
| November " "                | 25,000                           | 10,000                          | 20,000                            | 25,000                           | 10,000                          | 10,000                            |                                                     | 7,000                           | 14,000                           | 7,000                             |                                                 | 404,000                               |                                            |
| December " "                | 20,000                           | 7,000                           | 20,000                            | 20,000                           | 7,000                           | 10,000                            |                                                     | 5,000                           | 6,000                            | 3,000                             |                                                 | 197,700                               |                                            |
| <b>TOTAL 1947 ESTIMATE</b>  | <b>222,000</b>                   | <b>87,000</b>                   | <b>240,000</b>                    | <b>222,000</b>                   | <b>87,000</b>                   | <b>120,000</b>                    | <b>\$264,248.00</b>                                 | <b>56,000</b>                   | <b>108,000</b>                   | <b>54,000</b>                     | <b>\$57,680.00</b>                              | <b>4,555,300</b>                      | <b>\$2,619,698.00</b>                      |



IV

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946  
SQUARE YARDS

|                | TOTAL<br>CUT TO<br>SIZE SHEETS* | 72 YARD RIBBON |        |         | MISTLON DISPLAYS<br>AND<br>3" x 4" CARDS | PHOTO<br>PACK | TOTAL SQ. YD.<br>PAGE #1 |
|----------------|---------------------------------|----------------|--------|---------|------------------------------------------|---------------|--------------------------|
|                |                                 | Colored        | White  | Flecked |                                          |               |                          |
| June Actual    | 3,266                           | 16,168         | 2,887  | 0       | 3,583                                    | 500           | 26,404                   |
| July "         | 1,850                           | 23,210         | 6,619  | 0       | 34,285                                   | 2,000         | 67,964                   |
| Aug. "         | 4,256                           | 23,153         | 14,915 | 0       | 143                                      | 5,428         | 47,895                   |
| Sept. "        | 6,007                           | 32,329         | 6,980  | 0       | 39,565                                   | 2,196         | 87,077                   |
| Oct. Est.      | 0                               | 40,000         | 15,000 | 0       | 150,000                                  | 5,000         | 210,000                  |
| Nov. "         | 0                               | 35,000         | 10,000 | 10,000  | 75,000                                   | 5,000         | 135,000                  |
| Dec. "         | 0                               | 30,000         | 5,000  | 5,000   | 5,000                                    | 3,000         | 48,000                   |
| <hr/>          |                                 |                |        |         |                                          |               |                          |
| TOTAL 7 MONTHS |                                 |                |        |         |                                          |               |                          |
| ESTIMATED      | 15,379                          | 199,860        | 61,401 | 15,000  | 307,576                                  | 23,124        | 622,340                  |

\* Sheet Goods Discontinued

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|            |                    |                     |
|------------|--------------------|---------------------|
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ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON TIMES - 1946  
SQUARE YARDS

ROLL GOODS

|                       | <u>1 PLY</u>   |              |                | <u>2 PLY</u>   |              |                | <u>TOTAL SQ.</u>               | <u>GRAND TOTAL</u>                            |
|-----------------------|----------------|--------------|----------------|----------------|--------------|----------------|--------------------------------|-----------------------------------------------|
|                       | <u>Colored</u> | <u>White</u> | <u>Flecked</u> | <u>Colored</u> | <u>White</u> | <u>Flecked</u> | <u>YARDS</u><br><u>PAGE #2</u> | <u>SQUARE YARDS</u><br><u>PAGES 1 &amp; 2</u> |
| June Actual           | 6,277          | 1,196        | 6,659          | 5,516          | 899          | 5,631          | 26,178                         | 52,582                                        |
| July "                | 10,885         | 2,073        | 5,812          | 9,865          | 1,606        | 5,678          | 35,919                         | 103,883                                       |
| Aug. "                | 9,467          | 1,723        | 15,668         | 9,155          | 1,503        | 7,075          | 44,611                         | 92,506                                        |
| Sept. "               | 9,397          | 3,260        | 7,406          | 11,580         | 1,397        | 11,367         | 44,407                         | 131,484                                       |
| Oct. Est.             | 15,000         | 4,000        | 15,000         | 13,000         | 3,000        | 15,000         | 65,000                         | 275,000                                       |
| Nov. "                | 10,000         | 2,000        | 10,000         | 10,000         | 2,000        | 10,000         | 44,000                         | 179,000                                       |
| Dec. "                | 5,000          | 2,000        | 5,000          | 5,000          | 1,000        | 5,000          | 23,000                         | 71,000                                        |
| <u>TOTAL 7 MONTHS</u> |                |              |                |                |              |                |                                |                                               |
| ESTIMATED             | 66,026         | 16,252       | 65,565         | 64,116         | 11,405       | 59,751         | 283,115                        | 905,455                                       |

14

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946  
SQUARE YARDS

|                             | 32 YARD RIBBON |        | ROLL GOODS               |         |                          |         |
|-----------------------------|----------------|--------|--------------------------|---------|--------------------------|---------|
|                             | Colored        | White  | 1 Ply<br>Colored & White | Flecked | 2 Ply<br>Colored & White | Flecked |
| June Actual (June 10-30)    | 16,168         | 2,887  | 7,473                    | 6,659   | 6,415                    | 5,631   |
| July Estimated              | 32,000         | 6,000  | 15,000                   | 13,000  | 13,000                   | 11,000  |
| Aug. "                      | 32,000         | 6,000  | 15,000                   | 13,000  | 13,000                   | 11,000  |
| Sept. "                     | 36,000         | 7,000  | 17,000                   | 15,000  | 14,500                   | 12,700  |
| TOTAL 4 MONTHS<br>ESTIMATED | 116,168        | 21,887 | 54,473                   | 47,659  | 46,915                   | 40,331  |

|                             | CUT TO SIZE SHEETS       |         |                          |         | DISPLAYS<br>& MISC.<br>MISTLON | GRAND<br>TOTAL ALL<br>MISTLON |
|-----------------------------|--------------------------|---------|--------------------------|---------|--------------------------------|-------------------------------|
|                             | 1 Ply<br>Colored & White | Flecked | 2 Ply<br>Colored & White | Flecked |                                |                               |
| June Actual (June 10-30)    | 77                       | 19      | 3,170                    | 0       | 4,083                          | 52,582                        |
| July Estimated              | 200                      | 100     | 6,500                    | 0       | 120,700                        | 217,500                       |
| Aug. "                      | 200                      | 100     | 6,500                    | 0       | 120,700                        | 217,500                       |
| Sept. "                     | 200                      | 100     | 7,000                    | 0       | 181,100                        | 290,600                       |
| TOTAL 4 MONTHS<br>ESTIMATED | 677                      | 319     | 23,170                   | 0       | 426,583                        | 778,182                       |

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ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946  
SQUARE YARDS

|                | TOTAL<br>CUT TO<br>SIZE SHEETS* | 72 YARD RIBBON |        |         | MISTLON DISPLAYS<br>AND<br>3" x 4" CARDS | PHOTO<br>PACK | TOTAL SQ. YD.<br>PAGE NO. 1 |
|----------------|---------------------------------|----------------|--------|---------|------------------------------------------|---------------|-----------------------------|
|                |                                 | Colored        | White  | Flecked |                                          |               |                             |
| June Actual    | 3,266                           | 16,168         | 2,887  | 0       | 3,583                                    | 500           | 26,404                      |
| July "         | 1,850                           | 23,210         | 6,619  | 0       | 34,285                                   | 2,000         | 67,984                      |
| Aug. "         | 4,256                           | 23,153         | 14,916 | 0       | 143                                      | 5,428         | 47,895                      |
| Sept. "        | 6,007                           | 32,329         | 6,980  | 0       | 39,565                                   | 2,196         | 87,077                      |
| Oct. "         | 9,634                           | 46,365         | 9,015  | 0       | 183,332                                  | 2,660         | 251,006                     |
| Nov. "         | 112                             | 23,826         | 4,302  | 0       | 27,918                                   | 468           | 56,626                      |
| Dec. Est.      | 0                               | 25,000         | 5,000  | 1,000   | 0                                        | 500           | 31,500                      |
| TOTAL 7 MONTHS |                                 |                |        |         |                                          |               |                             |
| ESTIMATED      | 25,125                          | 190,051        | 49,718 | 1,000   | 288,826                                  | 13,752        | 568,472                     |

\*Sheet Goods Discontinued

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12/18/46

|            |                    |                     |
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|            | Mr. Tom Joyce      | Mr. C. B. Sampair   |
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ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946  
SQUARE YARDS

|                | ROLL GOODS |        |         |         |        |         |                       |                             |
|----------------|------------|--------|---------|---------|--------|---------|-----------------------|-----------------------------|
|                | 1 PLY      |        |         | 2 PLY   |        |         | TOTAL SQUARE<br>YARDS | GRAND TOTAL<br>SQUARE YARDS |
|                | Colored    | White  | Flecked | Colored | White  | Flecked | PAGE NO. 2            | PAGES 1 & 2                 |
| June Actual    | 6,277      | 1,196  | 6,659   | 5,516   | 899    | 5,631   | 26,178                | 52,582                      |
| July "         | 10,885     | 2,073  | 5,812   | 9,865   | 1,606  | 5,678   | 35,919                | 103,883                     |
| Aug. "         | 9,467      | 1,723  | 15,688  | 9,155   | 1,503  | 7,075   | 44,611                | 92,506                      |
| Sept. "        | 9,397      | 3,260  | 7,406   | 11,580  | 1,397  | 11,367  | 44,407                | 131,484                     |
| Oct. "         | 8,214      | 2,279  | 7,818   | 8,229   | 2,105  | 5,996   | 34,641                | 285,647                     |
| Nov. "         | 3,863      | 1,071  | 7,433   | 6,377   | 1,669  | 2,745   | 23,158                | 79,784                      |
| Dec. Est.      | 3,000      | 1,000  | 5,000   | 5,000   | 2,000  | 2,000   | 18,000                | 49,500                      |
| TOTAL 7 MONTHS |            |        |         |         |        |         |                       |                             |
| ESTIMATED      | 51,103     | 12,602 | 55,816  | 55,722  | 11,179 | 40,492  | 226,914               | 795,386                     |

IV

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS -1946  
SQUARE YARDS

|                             | TOTAL<br>CUT TO<br>SIZE SHEETS* | 72 YARD RIBBON |        |         | MISTLON DISPLAYS<br>AND<br>3" x 4" CARDS | PHOTO<br>PACK | TOTAL SQ. YD.<br>PAGE #1 |
|-----------------------------|---------------------------------|----------------|--------|---------|------------------------------------------|---------------|--------------------------|
|                             |                                 | Colored        | White  | Flecked |                                          |               |                          |
| June Actual                 | 3,266                           | 16,168         | 2,887  | 0       | 3,583                                    | 500           | 26,404                   |
| July "                      | 1,850                           | 23,210         | 6,619  | 0       | 34,285                                   | 2,000         | 67,964                   |
| Aug. "                      | 4,256                           | 23,153         | 14,915 | 0       | 143                                      | 5,428         | 47,895                   |
| Sept. "                     | 6,007                           | 32,329         | 6,980  | 0       | 39,565                                   | 2,196         | 87,077                   |
| Oct. "                      | 9,634                           | 46,365         | 9,015  | 0       | 183,332                                  | 2,660         | 251,006                  |
| Nov. Est.                   | 0                               | 35,000         | 10,000 | 10,000  | 75,000                                   | 5,000         | 135,000                  |
| Dec. "                      | 0                               | 30,000         | 5,000  | 5,000   | 5,000                                    | 3,000         | 48,000                   |
| TOTAL 7 MONTHS<br>ESTIMATED | 25,013                          | 206,225        | 55,416 | 15,000  | 340,908                                  | 20,784        | 663,346                  |

\* Sheet Goods Discontinued

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|            |                    |                     |
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ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946  
 SQUARE YARDS

| <u>ROLL GOODS</u>     |                |              |                |                |              |                |                                            |                                                       |
|-----------------------|----------------|--------------|----------------|----------------|--------------|----------------|--------------------------------------------|-------------------------------------------------------|
| <u>1 PLY</u>          |                |              |                | <u>2 PLY</u>   |              |                | TOTAL SQUARE<br>YARDS<br><u>PAGE NO. 2</u> | GRAND TOTAL<br>SQUARE YARDS<br><u>PAGES 1 &amp; 2</u> |
|                       | <u>Colored</u> | <u>White</u> | <u>Flocked</u> | <u>Colored</u> | <u>White</u> | <u>Flocked</u> |                                            |                                                       |
| June Actual           | 6,277          | 1,196        | 6,659          | 5,516          | 899          | 5,631          | 26,178                                     | 52,582                                                |
| July "                | 10,885         | 2,073        | 5,812          | 9,865          | 1,606        | 5,678          | 35,919                                     | 103,883                                               |
| AUG. "                | 9,467          | 1,723        | 15,688         | 9,155          | 1,503        | 7,075          | 44,611                                     | 92,506                                                |
| Sept. "               | 9,397          | 3,260        | 7,406          | 11,580         | 1,397        | 11,367         | 44,407                                     | 131,484                                               |
| Oct. "                | 8,214          | 2,279        | 7,818          | 8,229          | 2,105        | 5,996          | 34,641                                     | 285,647                                               |
| Nov. Est.             | 10,000         | 2,000        | 10,000         | 10,000         | 2,000        | 10,000         | 44,000                                     | 179,000                                               |
| Dec. "                | 5,000          | 2,000        | 5,000          | 5,000          | 1,000        | 5,000          | 23,000                                     | 71,000                                                |
| <u>TOTAL 7 MONTHS</u> |                |              |                |                |              |                |                                            |                                                       |
| ESTIMATED             | 59,240         | 14,531       | 58,383         | 59,345         | 10,510       | 50,747         | 252,756                                    | 916,102                                               |

44  
N  
WE  
December 29, 1948

~~Carfab~~  
12/29/48  
Mr. Bill Chamberlain

Dear Bill:

I would like a cost sheet on "MISTLON" putup in 12 and 36 yard rolls for our  $3\frac{1}{2}$  ply and 1 ply flameproofed material. One ply material will be 24 inches wide and  $3\frac{1}{2}$  ply 18 inches. Colors will be the same as ribbon and in the same proportions. The rolls will be wrapped in cellophane with a "MISTLON" label. Thirty-six yard rolls would be packed four to a carton and the 12 yard, twelve to a carton. The formula of 25% sales, 25% profit, and 5% lab costs should be used.

The following Carfab Production Reports should be used for the "MISTLON" costs for the  $3\frac{1}{2}$  ply:

PCF #245, Supplement 1, Lot 6  
Run on 12/29/48

For the 1 ply, use the following report:

PCF #245, Lot 1  
Run on 12/2/48

The material will be slit on the maker and rewound on the experimental one man winder in the Tape Slitting.

If there are any other points that you would like to cover, I will be glad to discuss them with you.

Alvin W. Boese

AWB:mao

cc: Mr. R. G. Drew

TV E

December 29, 1948

Mr. Bill Chamberlain

Dear Bill:

I would like a cost sheet on "MISTLON" putup in 12 and 36 yard rolls for our  $3\frac{1}{2}$  ply and 1 ply flameproofed material. One ply material will be 24 inches wide and  $3\frac{1}{2}$  ply 18 inches. Colors will be the same as ribbon and in the same proportions. The rolls will be wrapped in cellophane with a "MISTLON" label. Thirty-six yard rolls would be packed four to a carton and the 12 yard, twelve to a carton. The formula of 25% sales, 25% profit, and 5% lab costs should be used.

The following Carfab Production Reports should be used for the "MISTLON" costs for the  $3\frac{1}{2}$  ply:

PCF #245, Supplement 1, Lot 6  
Run on 12/29/48

For the 1 ply, use the following report:

PCF #245, Lot 1  
Run on 12/2/48

The material will be slit on the maker and rewound on the experimental one man winder in the Tape Slitting.

If there are any other points that you would like to cover, I will be glad to discuss them with you.

Alvin W. Boese

AWB:mao

cc: Mr. R. G. Drew

*cf*



4621

IV Sales

MISTLON SALES BY MONTH - 1946

|             |      |         |                |
|-------------|------|---------|----------------|
|             | 69   |         |                |
| January     | 3896 | 26640   | SQ. YDS. 3,896 |
| February    |      | 23376   |                |
|             |      | 3264    | 18,946         |
| March       |      |         | 44,946         |
| April       |      |         | 32,408         |
| May         |      |         | 34,810         |
| June        |      |         | 39,195         |
| July        |      |         | 57,866         |
| August      |      |         | 88,400         |
| September   |      |         | 74,218         |
| October     |      |         | 129,004        |
| TOTAL:      |      |         |                |
| 10 Mo. 1946 |      | 523,689 | \$253,726.63   |

\$ 2,664.37 69%

13,977.69 73%

29,025.96 60%

19,687.54 62%

20,228.07 50%

21,957.86 51%

28,268.24 49%

32,750.82 37%

29,892.58 40%

55,273.60 41%

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 MR. C. C. SMITH  
 MR. H. F. VALENTINE

1-7-49.

ESTIMATED SALES MISTLON 100 YD. ROLLS 1949  
SQUARE YARDS ONLY

| MONTH        | 1948<br>Sales-Actual | 1949<br>Sales-Estimated | % INCREASE<br>1949 over 1948 |
|--------------|----------------------|-------------------------|------------------------------|
| January      | 6,600                | 15,000                  | 127%                         |
| February     | 11,500               | 42,000                  | 274%                         |
| March        | 8,700                | 38,000                  | 337%                         |
| Total 1st Q. | 26,800               | 95,000                  | 255%                         |
| April        | 10,800               | 60,000                  | 455%                         |
| May          | 4,200                | 60,000                  | 1329%                        |
| June         | 32,300               | 65,000                  | 101%                         |
| Total 2nd Q. | 47,300               | 185,000                 | 291%                         |
| July         | 36,000               | 75,000                  | 108%                         |
| August       | 41,200               | 100,000                 | 162%                         |
| September    | 95,000               | 170,000                 | 79%                          |
| Total 3rd Q. | 172,200              | 345,000                 | 100%                         |
| October      | 70,200               | 150,000                 | 113%                         |
| November     | 60,300               | 120,000                 | 100%                         |
| December     | 25,300               | 50,000                  | 99%                          |
| Total 4th Q. | 155,800              | 320,000                 | 105%                         |
| GRAND TOTAL  | 402,100              | 945,000                 | 135%                         |

Short roll experimental programs are estimated to use 50,000 sq. yds.  
Greyhound Bus and other similar experimental programs 50,000 sq. yds.

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Mr. R. W. Coughlin  
Mr. L. E. Larson

IEL:dr 1-10-49.

## ESTIMATED MISTLON RIBBON

SALES FOR JANUARY 1949

Square Yards Only

| Colors                             | 1948 Actual  | 1949 Estimated            | % Increase<br>1949 Over<br>1948 |
|------------------------------------|--------------|---------------------------|---------------------------------|
| Brown - #4410 ✓                    | 310          | 705 <sup>1-10-49</sup> 0  | 127.4%                          |
| Red - #4420 ✓                      | 452          | 1030 <sup>512</sup>       | 127.9                           |
| Pastel Pink - #4425 ✓              | 479          | 1190 <sup>(15)</sup> 1025 | 148.4                           |
| Pastel Yellow - #4440 ✓            | 596          | 1350 <sup>252</sup>       | 126.5                           |
| Dark Green - #4450                 | 449          | 1020 <sup>112</sup>       | 127.2                           |
| Pastel Green - #4455               | 667          | 1500 <sup>76</sup>        | 124.9                           |
| Dark Blue - #4460                  | 336          | 760 <sup>277</sup>        | 126.2                           |
| Pastel Blue - #4465                | 501          | 1150 <sup>25</sup>        | 129.5                           |
| Orchid - #4475                     | 121          | 775 <sup>244</sup>        | 540.5                           |
| White - #4490                      | 828          | 1880 <sup>277</sup>       | 127.1                           |
| Silver Fleck on Red - #4421        | 699          | 1000 <sup>126</sup>       | 43.1                            |
| Silver Fleck on Dark Green - #4451 | 306          | 700 <sup>25</sup>         | 128.8                           |
| Silver Fleck on Dark Blue - #4461  | 120          | 270 <sup>25</sup>         | 127.8                           |
| Silver Fleck on White - #4491      | 736          | 1670 <sup>277</sup>       | 126.9                           |
| <b>TOTAL</b>                       | <b>6,600</b> | <b>15,000</b>             | <b>127.2%</b>                   |

cc-Mr. J. A. Borden  
 Mr. C. C. Smith  
 Mr. A. H. Redpath  
 Mr. L. E. Larson  
 Mr. R. G. Drew  
 Mr. A. W. Boese

RWC:mp  
 1-11-49



## ESTIMATED MISTLON RIBBON

SALES FOR FEBRUARY, 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 324                | 1200                  | 270.4%                                   |
| Red - #4420                        | 1100               | 4000                  | 263.6                                    |
| Pastel Pink - #4425                | 1211               | 4420                  | 265.0                                    |
| Pastel Yellow - #4440              | 549                | 2000                  | 264.3                                    |
| Dark Green - #4450                 | 82                 | 300                   | 265.9                                    |
| Pastel Green - #4455               | 388                | 1415                  | 264.7                                    |
| Dark Blue - #4460                  | 212                | 785                   | 270.3                                    |
| Pastel Blue - #4465                | 930                | 3400                  | 265.6                                    |
| Orchid - #4475                     | 230                | 1840                  | 800.0                                    |
| White - #4490                      | 1744               | 6370                  | 265.3                                    |
| Silver Fleck on Red - #4421        | 232                | 850                   | 266.4                                    |
| Silver Fleck on Dark Green - #4451 | 403                | 470                   | 16.6                                     |
| Silver Fleck on Dark Blue - #4461  | 67                 | 250                   | 273.1                                    |
| Silver Fleck on White - #4491      | 4028               | 14700                 | 264.9                                    |
| <u>TOTAL</u>                       | <u>11,500</u>      | <u>42,000</u>         | <u>265.2%</u>                            |

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RWC:mp  
1-11-49

## ESTIMATED MISTLON RIBBON

SALES FOR March 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 317                | 1,380                 | 335.3                                    |
| Red - #4420                        | 452                | 1,970                 | 335.8                                    |
| Pastel Pink - #4425                | 1,700              | 7,440                 | 337.6                                    |
| Pastel Yellow - #4440              | 400                | 1,750                 | 337.5                                    |
| Dark Green - #4450                 | 143                | 625                   | 337.1                                    |
| Pastel Green - #4455               | 520                | 2,270                 | 336.5                                    |
| Dark Blue - #4460                  | 160                | 700                   | 337.5                                    |
| Pastel Blue - #4465                | 1,527              | 6,675                 | 337.1                                    |
| Orchid - #4475                     | 645                | 2,850                 | 341.9                                    |
| White - #4490                      | 1,200              | 5,240                 | 336.7                                    |
| Silver Fleck on Red - #4421        | 260                | 1,100                 | 323.1                                    |
| Silver Fleck on Dark Green - #4451 | 151                | 650                   | 330.5                                    |
| Silver Fleck on Dark Blue - #4461  | 160                | 700                   | 337.5                                    |
| Silver Fleck on White - #4491      | 1,065              | 4,650                 | 336.6                                    |
| <hr/>                              |                    |                       |                                          |
| TOTAL                              | 8,700              | 38,000                | 336.8%                                   |

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Mr. C. C. Smith  
Mr. A. H. Redpath  
Mr. R. G. Drew  
Mr. L. E. Larson  
Mr. A. W. Boese

## ESTIMATED MISTLON RIBBON

SALES FOR April 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 513                | 2,850                 | 455.6                                    |
| Red - #4420                        | 333                | 1,850                 | 455.6                                    |
| Pastel Pink - #4425                | 1,356              | 7,535                 | 455.7                                    |
| Pastel Yellow - #4440              | 906                | 5,035                 | 455.7                                    |
| Dark Green - #4450                 | 311                | 1,725                 | 454.7                                    |
| Pastel Green - #4455               | 621                | 3,450                 | 455.6                                    |
| Dark Blue - #4460                  | 279                | 1,550                 | 455.6                                    |
| Pastel Blue - #4465                | 1,220              | 6,780                 | 455.7                                    |
| Orchid - #4475                     | 739                | 4,100                 | 454.8                                    |
| White - #4490                      | 2,578              | 14,325                | 455.7                                    |
| Silver Fleck on Red - #4421        | 244                | 1,350                 | 453.3                                    |
| Silver Fleck on Dark Green - #4451 | 120                | 675                   | 462.5                                    |
| Silver Fleck on Dark Blue - #4461  | 84                 | 475                   | 465.4                                    |
| Silver Fleck on White - #4491      | 1,496              | 8,300                 | 454.8                                    |
| <br>TOTAL                          | <br>10,800         | <br>60,000            | <br>455.6                                |

RWC:rej

cc-Mr. J. A. Borden  
Mr. C. C. Smith  
Mr. A. H. Redpath  
Mr. R. G. Drew  
Mr. L. E. Larson  
Mr. A. W. Boese



## ESTIMATED MISTLON RIBBON

SALES FOR MAY, 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 262                | 3700                  | 1312.2                                   |
| Red - #4420                        | 365                | 5200                  | 1324.7                                   |
| Pastel Pink - #4425                | 801                | 11,250                | 1304.5                                   |
| Pastel Yellow - #4440              | 267                | 3800                  | 1323.2                                   |
| Dark Green - #4450                 | 86                 | 1200                  | 1295.3                                   |
| Pastel Green - #4455               | 330                | 4700                  | 1324.2                                   |
| Dark Blue - #4460                  | 130                | 1800                  | 1284.6                                   |
| Pastel Blue - #4465                | 419                | 6000                  | 1332.0                                   |
| Orchid - #4475                     | 138                | 2000                  | 1349.3                                   |
| White - #4490                      | 286                | 4000                  | 1298.6                                   |
| Silver Fleck on Red - #4421        | 150                | 2150                  | 1333.3                                   |
| Silver Fleck on Dark Green - #4451 | 109                | 1550                  | 1322.0                                   |
| Silver Fleck on Dark Blue - #4461  | 108                | 1550                  | 1335.2                                   |
| Silver Fleck on White - #4491      | 779                | 11,100                | 1324.9                                   |
| <u>TOTAL</u>                       | <u>4200</u>        | <u>60,000</u>         | <u>1328.6</u>                            |

cc-Mr. J. A. Borden  
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Mr. A. W. Boese

RWC:mp  
1-11-49

## ESTIMATED MISTLON RIBBON

SALES FOR JUNE, 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 1500               | 2870                  | 91.3%                                    |
| Red - #4420                        | 1140               | 2180                  | 91.2%                                    |
| Pastel Pink - #4425                | 3894               | 7455                  | 91.4%                                    |
| Pastel Yellow - #4440              | 2298               | 4400                  | 91.5%                                    |
| Dark Green - #4450                 | 839                | 1600                  | 90.7%                                    |
| Pastel Green - #4455               | 1699               | 3250                  | 91.3%                                    |
| Dark Blue - #4460                  | 1559               | 2980                  | 91.2%                                    |
| Pastel Blue - #4465                | 3797               | 7265                  | 91.3%                                    |
| Orchid - #4475                     | --                 | 3250                  | --                                       |
| White - #4490                      | 7068               | 13520                 | 91.3%                                    |
| Silver Fleck on Red - #4421        | 940                | 1800                  | 91.5%                                    |
| Silver Fleck on Dark Green - #4451 | 579                | 1110                  | 91.6%                                    |
| Silver Fleck on Dark Blue - #4461  | 1087               | 2080                  | 91.3%                                    |
| Silver Fleck on White - #4491      | 5873               | 11240                 | 91.4%                                    |
| <u>TOTAL</u>                       | <u>32,273</u>      | <u>65,000</u>         | <u>101 %</u>                             |

cc-Mr. J. A. Borden  
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Mr. L. E. Larson  
Mr. R. G. Drew  
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1-11-49

## ESTIMATED MISTLON RIBBON

SALES FOR July 1949

Square Yards Only

| <u>Color</u>                       | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 1,197              | 2,370                 | 98.0                                     |
| Red - #4420                        | 1,893              | 3,700                 | 95.5                                     |
| Pastel Pink - #4425                | 3,739              | 7,400                 | 97.9                                     |
| Pastel Yellow - #4440              | 2,310              | 4,570                 | 97.8                                     |
| Dark Green - #4450                 | 1,429              | 2,825                 | 97.7                                     |
| Pastel Green - #4455               | 1,899              | 3,700                 | 94.8                                     |
| Dark Blue - #4460                  | 1,029              | 2,030                 | 97.3                                     |
| Pastel Blue - #4465                | 3,707              | 7,332                 | 97.8                                     |
| Orchid - #4475                     | -                  | 3,700                 | -                                        |
| White - #4490                      | 5,160              | 10,200                | 97.7                                     |
| Silver Fleck on Red - #4421        | 2,773              | 5,500                 | 98.3                                     |
| Silver Fleck on Dark Green - #4451 | 1,470              | 2,900                 | 97.3                                     |
| Silver Fleck on Dark Blue - #4461  | 2,645              | 5,200                 | 96.6                                     |
| Silver Fleck on White - #4491      | 6,862              | 13,573                | 97.8                                     |
| <hr/>                              |                    |                       |                                          |
| TOTAL                              | 36,013             | 75,000                | 108.0%                                   |

RWC:rej

cc-Mr. J. A. Borden  
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Mr. R. G. Drew  
Mr. L. E. Larson  
Mr. A. W. Boese



## ESTIMATED MISTLON RIBBON

SALES FOR August 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 1,121              | 2,630                 | 134.6                                    |
| Red - #4420                        | 2,588              | 6,070                 | 134.5                                    |
| Pastel Pink - #4425                | 3,221              | 7,550                 | 134.4                                    |
| Pastel Yellow - #4440              | 1,764              | 4,140                 | 134.7                                    |
| Dark Green - #4450                 | 1,830              | 4,300                 | 134.9                                    |
| Pastel Green - #4455               | 1,474              | 3,450                 | 134.1                                    |
| Dark Blue - #4460                  | 1,680              | 3,940                 | 134.5                                    |
| Pastel Blue - #4465                | 3,230              | 7,575                 | 134.5                                    |
| Orchid - #4475                     | -                  | 3,450                 | -                                        |
| White - #4490                      | 4,459              | 10,455                | 134.5                                    |
| Silver Fleck on Red - #4421        | 6,255              | 14,670                | 134.5                                    |
| Silver Fleck on Dark Green - #4451 | 4,177              | 9,800                 | 134.6                                    |
| Silver Fleck on Dark Blue - #4461  | 3,523              | 8,260                 | 134.5                                    |
| Silver Fleck on White - #4491      | 5,847              | 13,710                | 134.5                                    |
| <br>TOTAL                          | <br>41,169         | <br>100,000           | <br>162.0%                               |

RWC:rej

cc-Mr. J. A. Borden  
 Mr. C. C. Smith  
 Mr. A. H. Redpath  
 Mr. R. G. Drew  
 Mr. L. E. Larson  
 Mr. A. W. Boese

ESTIMATED MISTLON RIBBON  
SALES FOR September 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 2,804              | 4,950                 | 76.5                                     |
| Red - #4420                        | 6,521              | 11,430                | 75.3                                     |
| Pastel Pink - #4425                | 6,825              | 11,960                | 75.2                                     |
| Pastel Yellow - #4440              | 4,417              | 7,750                 | 75.5                                     |
| Dark Green - #4450                 | 3,117              | 5,470                 | 75.5                                     |
| Pastel Green - #4455               | 3,470              | 6,080                 | 75.2                                     |
| Dark Blue - #4460                  | 2,401              | 4,200                 | 74.9                                     |
| Pastel Blue - #4465                | 6,680              | 11,700                | 75.1                                     |
| Orchid - #4475                     | 1,512              | 6,080                 | -                                        |
| White - #4490                      | 8,263              | 14,500                | 75.5                                     |
| Silver Fleck on Red - #4421        | 15,144             | 26,550                | 75.3                                     |
| Silver Fleck on Dark Green - #4451 | 9,478              | 16,630                | 75.5                                     |
| Silver Fleck on Dark Blue - #4461  | 7,189              | 12,600                | 75.3                                     |
| Silver Fleck on White - #4491      | 17,175             | 30,100                | 75.3                                     |
| <hr/>                              |                    |                       |                                          |
| TOTAL                              | 94,996             | 170,000               | 79.0%                                    |

RWC:rej

cc-Mr. J. A. Borden  
Mr. C. C. Smith  
Mr. A. H. Redpath  
Mr. R. G. Drew  
Mr. L. F. Larson  
Mr. A. W. Boese

## ESTIMATED MISTLON RIBBON

SALES FOR October 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 2,769              | 5,730                 | 106.9                                    |
| Red - #4420                        | 5,952              | 12,315                | 106.9                                    |
| Pastel Pink - #4425                | 4,691              | 9,700                 | 106.8                                    |
| Pastel Yellow - #4440              | 4,742              | 9,800                 | 106.7                                    |
| Dark Green - #4450                 | 3,268              | 6,760                 | 106.9                                    |
| Pastel Green - #4455               | 2,272              | 4,700                 | 106.9                                    |
| Dark Blue - #4460                  | 2,978              | 6,160                 | 106.9                                    |
| Pastel Blue - #4465                | 4,484              | 9,280                 | 107.0                                    |
| Orchid - #4475                     | -                  | 4,700                 | -                                        |
| White - #4490                      | 5,278              | 10,920                | 106.9                                    |
| Silver Fleck on Red - #4421        | 10,022             | 20,735                | 106.9                                    |
| Silver Fleck on Dark Green - #4451 | 6,122              | 12,665                | 106.9                                    |
| Silver Fleck on Dark Blue - #4461  | 5,502              | 11,385                | 106.9                                    |
| Silver Fleck on White - #4491      | 12,157             | 25,150                | 106.9                                    |
| <hr/>                              |                    |                       |                                          |
| TOTAL                              | 70,237             | 150,000               | 113.0%                                   |

RWC:rej

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Mr. C. C. Smith  
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## ESTIMATED MISTLON RIBBON

SALES FOR November 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 1,577              | 3,075                 | 95.0                                     |
| Red - #4420                        | 4,839              | 9,435                 | 95.0                                     |
| Pastel Pink - #4425                | 2,699              | 5,265                 | 95.1                                     |
| Pastel Yellow - #4440              | 2,210              | 4,310                 | 95.0                                     |
| Dark Green - #4450                 | 2,327              | 4,540                 | 95.1                                     |
| Pastel Green - #4455               | 1,200              | 2,340                 | 95.0                                     |
| Dark Blue - #4460                  | 1,538              | 3,000                 | 95.1                                     |
| Pastel Blue - #4465                | 2,675              | 5,200                 | 94.5                                     |
| Orchid - #4475                     | -                  | 2,340                 | -                                        |
| White - #4490                      | 3,713              | 7,240                 | 95.0                                     |
| Silver Fleck on Red - #4421        | 13,644             | 26,600                | 95.0                                     |
| Silver Fleck on Dark Green - #4451 | 8,117              | 15,825                | 95.0                                     |
| Silver Fleck on Dark Blue - #4461  | 4,871              | 9,500                 | 95.0                                     |
| Silver Fleck on White - #4491      | 10,939             | 21,330                | 95.0                                     |
| <br>TOTAL                          | <br>60,349         | <br>120,000           | <br>100.0%                               |

RWC:rej

cc-Mr. J. A. Borden  
Mr. C. C. Smith  
Mr. A. H. Redpath  
Mr. R. G. Drew  
Mr. L. E. Larson  
Mr. A. W. Boese

## ESTIMATED MISTLON RIBBON

SALES FOR DECEMBER, 1949

Square Yards Only

| <u>Colors</u>                      | <u>1948 Actual</u> | <u>1949 Estimated</u> | <u>% Increase<br/>1949 Over<br/>1948</u> |
|------------------------------------|--------------------|-----------------------|------------------------------------------|
| Brown - #4410                      | 934                | 1800                  | 92.7                                     |
| Red - #4420                        | 2120               | 4100                  | 93.4                                     |
| Pastel Pink - #4425                | 909                | 1760                  | 93.6                                     |
| Pastel Yellow - #4440              | 1159               | 2250                  | 94.1                                     |
| Dark Green - #4450                 | 659                | 1275                  | 93.5                                     |
| Pastel Green - #4455               | 906                | 1755                  | 93.7                                     |
| Dark Blue - #4460                  | 338                | 700                   | 107.1                                    |
| Pastel Blue - #4465                | 1308               | 2535                  | 93.8                                     |
| Orchid - #4475                     | 394                | 1755                  | --                                       |
| White - #4490                      | 1385               | 2680                  | 93.5                                     |
| Silver Fleck on Red - #4421        | 7765               | 15000                 | 93.2                                     |
| Silver Fleck on Dark Green - #4451 | 2042               | 3960                  | 93.9                                     |
| Silver Fleck on Dark Blue - #4461  | 2749               | 5330                  | 93.9                                     |
| Silver Fleck on White - #4491      | 2624               | 5100                  | 94.4                                     |
| <u>TOTAL</u>                       | <u>25,292</u>      | <u>50,000</u>         | <u>99 %</u>                              |

cc-Mr. J. A. Borden  
Mr. C. C. Smith  
Mr. A. H. Redpath  
Mr. L. E. Larson  
Mr. R. G. Drew  
Mr. A. W. Boese

RWC:mp  
1-11-49

8500

33

11558

23,300



1133

46 boxes

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1946  
SQUARE YARDS

|                             | 72 YARD RIBBON |        | ROLL GOODS      |         |                 |         |
|-----------------------------|----------------|--------|-----------------|---------|-----------------|---------|
|                             | Colored        | White  | 1 PLY           |         | 2 PLY           |         |
|                             |                |        | Colored & White | Flecked | Colored & White | Flecked |
| June Actual (20 days)       | 16,168         | 2,887  | 7,473           | 6,659   | 6,415           | 5,631   |
| July "                      | 23,210         | 6,619  | 12,958          | 5,812   | 11,471          | 5,578   |
| Aug. Estimated              | 32,000         | 8,000  | 15,000          | 13,000  | 13,000          | 11,000  |
| Sept. "                     | 36,000         | 7,000  | 17,000          | 15,000  | 14,500          | 12,700  |
| Oct. "                      | 36,000         | 7,000  | 17,000          | 15,000  | 14,500          | 12,700  |
| TOTAL 5 MONTHS<br>ESTIMATED | 143,378        | 29,506 | 69,431          | 55,471  | 59,886          | 47,709  |

|                             | CUT TO SIZE SHEETS |         |                 |         | DISPLAYS<br>& MISC.<br>MISTLON | GRAND<br>TOTAL ALL<br>MISTLON |
|-----------------------------|--------------------|---------|-----------------|---------|--------------------------------|-------------------------------|
|                             | 1 PLY              |         | 2 PLY           |         |                                |                               |
|                             | Colored & White    | Flecked | Colored & White | Flecked |                                |                               |
| June Actual (20 days)       | 77                 | 19      | 3,170           | 0       | 4,083                          | 52,582                        |
| July "                      | 210                | 52      | 803             | 785     | 36,285                         | 103,883                       |
| Aug. Estimated              | 200                | 100     | 6,500           | 0       | 120,700                        | 217,500                       |
| Sept. "                     | 200                | 100     | 7,000           | 0       | 181,100                        | 290,600                       |
| Oct. "                      | 200                | 100     | 7,000           | 0       | 100,000                        | 209,500                       |
| TOTAL 5 MONTHS<br>ESTIMATED | 887                | 371     | 24,473          | 785     | 442,168                        | 874,065                       |

WPE:puk 8/12/46

Copies to:

J. A. Borden  
A. W. Boese ✓  
W. P. Erickson  
Tom Joyce  
L. E. Larson  
L. J. McNeil

C. A. Parsons  
A. H. Redpath  
G. L. Runyon  
C. E. Sempair  
C. C. Smith

14

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON ITEMS - 1947

| 1946 Sq. Yds. Net          | Displays<br>3" x 4" Cards | 72 Yard Rolls - 1 Ply |               |               | 72 Yard Rolls - 2-1/2 Ply |               |          | TOTAL<br>SQ. YDS. |
|----------------------------|---------------------------|-----------------------|---------------|---------------|---------------------------|---------------|----------|-------------------|
|                            | 2-1/2 Ply                 | Colored               | White         | Flecked       | Colored                   | White         | Flecked  |                   |
| June Actual                | 6,840                     | 6,277                 | 1,196         | 6,659         | 16,168                    | 2,887         | 0        | 40,036            |
| July "                     | 36,135                    | 10,885                | 2,073         | 5,812         | 23,210                    | 6,619         | 0        | 84,734            |
| Aug. "                     | 4,429                     | 9,467                 | 1,723         | 15,688        | 23,153                    | 14,915        | 0        | 69,376            |
| Sept. "                    | 45,572                    | 9,397                 | 3,260         | 7,406         | 32,329                    | 6,980         | 0        | 104,964           |
| Oct. "                     | 192,966                   | 8,214                 | 2,279         | 7,818         | 46,365                    | 9,016         | 0        | 266,657           |
| Nov. "                     | 28,030                    | 3,863                 | 1,071         | 7,433         | 23,826                    | 4,302         | 0        | 68,525            |
| Dec. "                     | 193                       | 5,627                 | 2,446         | 10,419        | 15,698                    | 2,118         | 0        | 36,501            |
| <b>TOTAL 7 MONTHS 1946</b> | <b>314,174</b>            | <b>53,730</b>         | <b>14,048</b> | <b>61,235</b> | <b>180,749</b>            | <b>46,836</b> | <b>0</b> | <b>670,802</b>    |

| 1947 Sq. Yds. Net           |                |               |               |               |                |               |               |                |
|-----------------------------|----------------|---------------|---------------|---------------|----------------|---------------|---------------|----------------|
| Jan. Actual                 | 348            | 1,566         | 11,159        | 8,064         | 21,434         | 3,321         | 0             | 45,892         |
| Feb. "                      | 1,360          | 3,480         | 160           | 4,599         | 4,778          | 2,583         | 2,887         | 19,847         |
| Mar. "                      | 1,110          | 13,512        | 1,776         | 2,887         | 18,120         | 3,559         | 4,566         | 45,530         |
| Apr. "                      | 1,140          | 1,946         | 260           | 1,255         | 11,458         | 1,897         | 9,461         | 27,417         |
| May "                       | 654            | 532           | 372           | 920           | 5,184          | 916           | 3,972         | 12,550         |
| June "                      | 551            | 160           | 504           | 332           | 4,467          | 1,865         | 3,644         | 11,523         |
| July "                      | 66,800         | 732           | 624           | 59,252        | 20,600         | 5,123         | 23,310        | 176,441        |
| Aug. "                      | 3,142          | 504           | 0             | 530           | 15,426         | 5,019         | 11,158        | 35,779         |
| Sept. "                     | 8,429          | 682           | 96            | 912           | 5,479          | 1,303         | 9,137         | 26,038         |
| Oct. Estimated              | 51,436         | 1,500         | 500           | 2,000         | 25,000         | 9,000         | 15,000        | 104,436        |
| Nov. "                      | 51,352         | 1,000         | 250           | 1,500         | 15,000         | 5,000         | 10,000        | 84,102         |
| Dec. "                      | 84             | 1,000         | 500           | 2,000         | 10,000         | 3,000         | 5,000         | 21,584         |
| <b>TOTAL 12 MONTHS EST.</b> | <b>186,406</b> | <b>26,614</b> | <b>16,201</b> | <b>84,251</b> | <b>156,946</b> | <b>42,586</b> | <b>98,135</b> | <b>611,139</b> |

| TOTAL ESTIMATED<br>DOLLAR VOLUME | Displays<br>3" x 4" Cards | 72 Yard Rolls - 1 Ply |       |         | 72 Yard Rolls - 2-1/2 Ply |       |         | TOTAL<br>DOLLARS |
|----------------------------------|---------------------------|-----------------------|-------|---------|---------------------------|-------|---------|------------------|
|                                  | 2-1/2 Ply                 | Colored               | White | Flecked | Colored                   | White | Flecked |                  |
|                                  | \$102,799.00              | \$33,037.00           |       |         | \$154,787.00              |       |         | \$290,623.00     |

NOTE: These figures are correct insofar as they show only that portion of the Mistlon line which we intend to sell under the new program. 2 ply sales in both 1946 and 1947 are not shown.

cc: W. L. MCKNIGHT    G. H. HALPIN    A. G. BUSH    R. P. CARLTON    R. G. DREW    G. L. RUNYON    R. ADAM  
      C. C. SMITH       A. W. BOESE    H. VALENTINE    C. B. SAMPAIR    A. H. REDPATH    A. HENSELER    R. OACE  
      J. A. BORDEN     L. E. LARSON    A. M. HOGAN

ORDERS ENTERED AND ESTIMATED ORDERS TO BE RECEIVED - MISTLON DISPLAY ITEMS - 1947

| 1946 No. of Displays                   | MISTLON DISPLAYS - 2-1/2 PLY |                          |                         |                         | MISTLON - 3" x 4" Cards 2 1/2 Ply |                      |
|----------------------------------------|------------------------------|--------------------------|-------------------------|-------------------------|-----------------------------------|----------------------|
|                                        | #200 E. D.<br>1/2" x 15'     | #201 E. D.<br>3/4" x 36' | #202 Xmas<br>1/2" x 15' | #203 Xmas<br>3/4" x 15' | #220 (Dozens)<br>1/2" x 15'       | Total<br>Page 2 Only |
| June Actual                            | 516                          | 0                        | 0                       | 0                       | 830                               | 1,346                |
| July "                                 | 0                            | 0                        | 142                     | 64                      | 811                               | 1,017                |
| Aug. "                                 | 0                            | 0                        | 0                       | 12                      | 959                               | 971                  |
| Sept. "                                | 0                            | 0                        | 3,631                   | 105                     | 390                               | 4,126                |
| Oct. "                                 | 0                            | 0                        | 8,309                   | 12,017                  | 507                               | 21,633               |
| Nov. "                                 | 0                            | 0                        | 60,754                  | 12,370                  | 950                               | 74,074               |
| Dec. "                                 | 0                            | 0                        | 0                       | 0                       | 216                               | 216                  |
| <b>TOTAL 7 MONTHS 1946</b>             | <b>516</b>                   | <b>0</b>                 | <b>72,836</b>           | <b>25,368</b>           | <b>4,663</b>                      | <b>103,383</b>       |
| <b>1947 No. of Displays</b>            |                              |                          |                         |                         |                                   |                      |
| Jan. Actual                            | 0                            | 0                        | 0                       | 0                       | 415                               | 415                  |
| Feb. "                                 | 0                            | 0                        | 0                       | 7                       | 226                               | 233                  |
| Mar. "                                 | 120                          | 103                      | 30                      | 5                       | 98                                | 356                  |
| Apr. "                                 | 120                          | 140                      | 0                       | 0                       | 0                                 | 260                  |
| May "                                  | 103                          | 93                       | 25                      | 9                       | 12                                | 242                  |
| June "                                 | 10                           | 10                       | 18                      | 18                      | 377                               | 433                  |
| July "                                 | 4,033                        | 3,356                    | 3,901                   | 4,293                   | 24                                | 15,607               |
| Aug. "                                 | 479                          | 324                      | 0                       | 0                       | 0                                 | 803                  |
| Sept. "                                | 982                          | 942                      | 0                       | 48                      | 12                                | 1,984                |
| Oct. Estimated                         | 1,000                        | 1,000                    | 5,000                   | 5,000                   | 400                               | 12,400               |
| Nov. "                                 | 1,000                        | 1,000                    | 5,000                   | 5,000                   | 300                               | 12,300               |
| Dec. "                                 | 0                            | 0                        | 0                       | 0                       | 100                               | 100                  |
| <b>TOTAL 12 MONTHS ESTIMATED 7,847</b> |                              | <b>6,968</b>             | <b>13,974</b>           | <b>14,380</b>           | <b>1,964</b>                      | <b>45,133</b>        |

NOTE: All items on this page have been converted to square yards and are included in the first column on page 1.

AMH:mab

Page 2.



|      |           |
|------|-----------|
| FILE |           |
| SEC. |           |
| DATE | SHEET NO. |

[illegible]

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| DATE | SHEET NO. |

[illegible]









$$\begin{array}{r} 650 \\ 443 \\ \hline 207 \\ 30 \\ \hline 6210 \end{array}$$

$$\begin{array}{r} 7237.96 \\ 621.00 \\ \hline 7858.96 \\ 114.76 \\ \hline 7973.67 \end{array}$$

7999.90

$$\begin{array}{r} 650 \\ 613 \\ \hline 37 \\ 111 \\ \hline 11470 \end{array}$$

|    |   |
|----|---|
| 1  | 1 |
| 2  | 1 |
| 3  | 1 |
| 4  | 1 |
| 5  | 1 |
| 6  | 1 |
| 7  | 1 |
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| 49 | 1 |
| 50 | 1 |



## MISTLON PRESENTATION

TVB

We believe that all salesmen concerned with the promotion of Mistlon will benefit by studying the selling aids sent in to us by Messrs. Curley in Minneapolis, Poole in Fort Worth, and May in Dallas. These men have enjoyed considerable success in the sale of Mistlon. We believe that the following material answers the question - "How do they do it?"

We would like to break this selling ammunition down into four phases - and review them singly:

- I. Markets.
- II. Demonstration Techniques.
- III. Price Comparisons.
- IV. Suggested Presentation.
  1. When working alone.
  2. When working with jobbers' salesmen.

### I. MARKETS

We think it would be of interest to all concerned to know what type of accounts use the greatest percentage of all types of ribbons for Gift Wrapping. The following is a breakdown percentagewise:

|                      |             |
|----------------------|-------------|
| Gift Stores          | 25%         |
| Dept. Stores         | 20%         |
| Independent Jewelers | 15%         |
| Men's Stores         | 10%         |
| Chain Jewelers       | 10%         |
| Ladies' Stores       | 15%         |
| Drug Stores          | 5%          |
| <u>TOTAL</u>         | <u>100%</u> |

### II. DEMONSTRATION TECHNIQUES

In order to present Mistlon properly, you must be able to tie a bow, and at the same time demonstrate, in the way of service, new gift wrap techniques which can be picked up from any good gift-wrap department - for example:

- (a) Learn how to make roses out of Mistlon Ribbon.
- (b) Learn how to make some of the following bows before making a call with Mistlon Ribbon:

The figure eight, criss-cross rosette, the floral bow, the pom-pom bow, the pin wheel bow, and the tailored bow.

We recommend using the pom-pom bow because it is the easiest to tie and shows Mistlon to the greatest advantage.

We suggest you carry a box already wrapped with ribbons that apply to the season, for example: Silver Flecked Ribbon for Christmas season, Pastel colors for Everyday, Brown for men's stores, etc.



### III. PRICE COMPARISONS

The following table shows a comparison from the standpoint of using Mistlon versus the ribbons mentioned below in tying gift packages of various standard sizes. The width of the ribbon used, the number of yards used per package, and the cost of the ribbon involved in each case was carefully worked out with a leading St. Paul Department Store; and as far as the width and quantities used are concerned, these figures are from their standard table which guides each of their girls at the wrapping desk.

You will notice that Mistlon Ribbon compares extremely favorably as against Satin, and that on boxes up to and including 13 x 9 x 1-1/8, it is actually somewhat cheaper to use Mistlon than Ribbonzene or Ribbonette for fancy wrapping due to the shorter yardage of Mistlon necessary to create a pleasing package.

We believe that the following table is self-explanatory, and that it can be used to a great advantage in presenting Mistlon Ribbon in department stores, ladies' ready-to-wear shops, etc.

| BOX SIZE            | USE FOR THIS BOX SIZE | RIBBON USED         |      | NO. YDS. RIBBON NEEDED |            | MISTLON COST PER PKG. | SATIN COST PER PKG. | RIBBONZENE COST PER PACKAGE |
|---------------------|-----------------------|---------------------|------|------------------------|------------|-----------------------|---------------------|-----------------------------|
|                     |                       | MIST. RIBBON- SATIN | ZENE | MIST. and SATIN        | RIBBONZENE |                       |                     |                             |
| 2x11/2x1            | Ring Box              | 1/2                 | 1/4  | 2-1/2                  | 14         | \$.02135              | \$.0575             | \$ .0265                    |
| 5-1/4x4x1-1/4       | Bill Folds            | 1/2                 | 1/4  | 3-1/2                  | 20         | .0299                 | .0805               | .0380                       |
| 8 1/2 x 2 1/2 x 1   | Necklace              | 1/2                 | 1/4  | 4                      | 20         | .0342                 | .092                | .0360                       |
| 10x10x3/4           | Handkerchief          | 1/2                 | 1/4  | 4-1/2                  | 22         | .0385                 | .1035               | .0418                       |
| 13x9x1-1/8          | Slips, Gowns          | 1/2                 | 1/4  | 5                      | 22         | .0427                 | .115                | .0418                       |
| 15x10x3             | Skirts, Sheets        | 1/2                 | 1/4  | 5-1/2                  | 23         | .0647                 | .165                | .0437                       |
| 14 1/2 x 14 1/2 x 8 | Glassware, China      | 1/2                 | 1/4  | 6                      | 24         | .0706                 | .18                 | .0456                       |
| 23x18 1/2 x 4 1/2   | Blankets, etc.        | 1/2                 | 1/4  | 7                      | 26         | .0824                 | .21                 | .0494                       |

#### TYPE OF WRAP:

8 loops Satin & Mistlon in the Bow; 60 loops of Ribbonzene in the Bow.

#### AVERAGE PRICES used in above comparison:

|            |      |                       |   |                          |
|------------|------|-----------------------|---|--------------------------|
| Ribbonzene | 1/4" | 95¢ per 500 yds.      | - | \$ .0019 per running yd. |
| Satin      | 1/2" | \$ 2.30 per 100 yds.  | - | .023 per running yd.     |
| Satin      | 3/4" | \$ 3.00 per 100 yds.  | - | .03 per running yd.      |
| *Mistlon   | 1/2" | \$ 0.854 per 100 yds. | - | .00854 per running yd.   |
| *Mistlon   | 3/4" | \$ 1.176 per 100 yds. | - | .01176 per running yd.   |

\*Prices figured at 30% discount from list.

DEPARTMENT STORE BUYING CALENDAR

IN RE: GIFT WRAPPING SUPPLIES AND WISTLON RIBBON

After discussions with our own salesmen, department store buyers, and salesmen from companies such as Norcross, and others who specialize in gift wrapping supplies, the following purchasing calendar on department stores, large gift shops, and other people interested in fancy ribbons and gift wrapping merchandise has been worked out.

We have checked it with various department stores here in the Twin Cities, and find that it is correct as to the buying periods for the various seasons. We thought that it might be helpful to those men in your division who are actively engaged in the Wistlon Ribbon sales program. It might be helpful as well to those men who are calling on these types of accounts in the interest of "SCOTCH" TAPE, Transparent or Colored, for packaging or gift wrapping purposes.

Holiday Season

Valentine's Day  
Easter  
Graduation  
All Spring Lines other than above  
Fall Holidays (Halloween, Thanksgiving)  
Christmas

Purchases of Gift Wrapping  
Supplies Are Made From

November 1 to January 15.  
January 1 to March 1.  
January 1 to April 1.  
December 1 to February 1.  
June 1 to July 15.  
February 15 to June 15.

You will notice that the buying for the heavy Spring Season is done almost immediately, and that the bulk of the Christmas purchasing is done very shortly after the first of the year. We believe that this calendar will be valuable to a good many of the men in your division, and we ask that you forward it to them within the near future in order that they might begin to concentrate on items for those various seasons as the time draws near.

We appreciate your cooperation.

## INTRODUCTION:

"My name is John Smith - we sell "SCOTCH" TAPE to you folks. We have a brand new idea for your gift wrapping department that we believe will save you time and money and bring more customers into your store. We want to show it to you.

"This is our new product, MISTLON - isn't it beautiful? It's a non-woven textile, made from cellulose-acetate fibre and viscose rayon. The fibres are very similar to those used in the manufacture of Nylon hose."

### I. TELL THEM ABOUT IT

"This material is made especially for gift-wrapping.

"Before marketing it on a nation-wide basis, we tested customer acceptance in five areas - New York, Dallas, Los Angeles, Buffalo, and Chicago - in such stores as Bonwit Teller, Altman, Mandel Bros., and many others; and these tests proved to us without question that there is a definite need in the gift-wrapping field for a moderately priced ribbon. We sincerely believe that we have such a ribbon in our MISTLON."

"These stores all told us - and, incidentally, they are using MISTLON today -

- |               |                                                                                                             |
|---------------|-------------------------------------------------------------------------------------------------------------|
| (ACCEPTANCE)  | 1. - that Gift Wrap customers prefer our ribbon because of its misty, new, different appearance.            |
| (WORKABILITY) | 2. - that the girls in their gift wrapping departments find it much easier to work with than other ribbons. |
| (PRICE)       | 3. - that MISTLON substantially reduces their gift wrapping costs.                                          |

"I'm not much of a gift-wrapper myself - as a matter of fact, (I still can't tie, or I couldn't tie a Windsor Knot in my tie until about a year ago, as the case may be) -- but I would like to pass on to the girls in your gift wrapping department a couple of ideas that we've picked up around the country in other gift-wrapping departments like your own. At the same time, I would like to have them work with MISTLON themselves - I mean tie a couple bows, etc. -- FAIR ENOUGH?"

### II. DEMONSTRATE TO THE GIRLS

Show them the bows - and ask them to try it themselves - show them the "Stork Idea" with a safety pin, and how to make a carnation out of a piece of Kleenex. Point out during the demonstration that:

1. MISTLON will conform to any given place on a bow.
2. MISTLON has no spring, such as satin ribbon has - MISTLON is soft and flexible.
3. MISTLON makes up into full rounded bows or tailored bows.
4. MISTLON is moisture-resistant - MISTLON will not wilt.



### III. DISCUSS PRICE

1. MISTLON is a moderately priced gift wrapping medium -  $1/3$  the cost of Satin; slightly higher than comparable widths of the Chicago Printed String type.
2. MISTLON prices are stable, where other prices fluctuate.
3. #9 Satin Ribbon, which is approximately the same width as our  $1-1/4$ " MISTLON, runs around \$45.00 per thousand yards. MISTLON sells for \$16.50 per thousand yards.
4. Because of the price differential between MISTLON and Satin, three times more MISTLON can be used on bows, giving a fuller, more glamorous look to the packages.
5. Use Price Comparison under Heading III.

### IV. THEN ASK HIM TO TRY IT!

"We didn't expect to come in here and in five minutes completely revolutionize your gift wrap department. We can tell you that MISTLON has been accepted by Customers in leading department stores as the "New Look" in glamorous gift wrapping. We can tell you that it's easier and faster to work with than other ribbons - thus saving the girl's time. We can also tell you that it will cut your gift wrapping costs - we can tell you all these things - but you want PROOF. So, I'd like to make a suggestion: Order - as the others did - only 12 boxes of MISTLON Ribbon, assorted in the different colors and widths - give it a try - watch customer reactions; and at the end of 60 days, if it isn't everything we say it is - well, we'll talk "SCOTCH" TAPE, and I'll shut up about MISTLON. In other words, if it's as good as I say it is, you want it; on the other hand, if you try it and don't like it - what have you lost? Will you give it a try?"

### WIDTH COMPARISON

|                   |   |                             |             |
|-------------------|---|-----------------------------|-------------|
| $1/2$ " MISTLON   | - | approximately same width as | #3 ribbon.  |
| $3/4$ " MISTLON   | - | " " " "                     | #5 ribbon.  |
| $1-1/4$ " MISTLON | - | " " " "                     | #9 ribbon.  |
| 2" MISTLON        | - | " " " "                     | #16 ribbon. |

We hope the above material will be helpful.

# Minnesota Mining & Manufacturing Company

INTER - OFFICE CORRESPONDENCE

SAINT PAUL, MINNESOTA

December 28, 1948

Subject: Increased Mistlon  
Sales Activity.

|                    |              |                     |                      |
|--------------------|--------------|---------------------|----------------------|
| MR. A. S. DREW     | - BOSTON     | MR. H. F. VALENTINE | - DETROIT            |
| MR. J. W. YOUNG    | - NEW YORK   | MR. H. R. LONG      | - LOS ANGELES        |
| MR. S. J. FARLEY   | - BUFFALO    | MR. E. B. THOMSON   | - SAN FRANCISCO      |
| MR. G. A. SUTTON   | - CINCINNATI | MR. K. E. MORGAN    | - SEATTLE            |
| MR. J. J. BENNISON | - CHICAGO    | MR. G. E. STECK     | - ATLANTA-HIGH POINT |
| MR. R. L. SHEPPARD | - CHICAGO    |                     |                      |

Because of the success experienced in our experimental sales territories, and those divisions which have recently been added to this group, we are immediately setting up the remaining divisions on a full Mistlon Ribbon sales program.

We will continue the Mistlon program in all original test cities, and in other divisions now active on this program.

The present standard 35 pound Mistlon, high tensile strength type, is now being shipped against all orders for Mistlon Ribbon in all divisions.

## SALESMEN'S TIME

No special allocation of salesmen's time should be made to Mistlon. Rather, each man should be instructed to sell Mistlon right along with our other products on his regular calls, embracing jobbing and all types of retail calls, where there is any possibility of the account doing gift wrapping, either on a gratis basis, or as a "charge for" service.

## SALES TRAINING

In the Eastern Divisions, Boston, New York, Philadelphia, Atlanta-High Point, Mr. Norman Kingsley will be made available for training work with some of the men in each division. We ask that the managers involved discuss an itinerary for Mr. Kingsley among themselves, starting with approximately one week's time in each division, and after this decision has been made, they should then in turn contact Mr. P. W. Mereness, who will arrange Mr. Kingsley's itinerary as suggested by the managers in the Eastern Divisions.

In other divisions, no special sales training will be available at the moment. However, the managers are familiar enough with the tremendous potential in the gift wrapping field, and the advantages of Mistlon, to do an excellent job of briefing each man, giving him the elementary training necessary to profitably present his sales story on Mistlon Ribbon. At a later date when special training help will be made available, you will be notified.

## SELLING MATERIAL

Complete sample kits of Mistlon Ribbon in 100 yard rolls are being shipped from St. Paul on December 27th to each man in your division who has either a combination industrial-jobber territory, or a straight jobber-retail territory.

Sales Presentations and Pertinent Data Helpful to Selling. Attached to this letter are copies of a sales presentation, worked up on Mistlon by those salesmen who do the best job on handling the product, plus pertinent information as to costs, Mistlon versus other ribbons, markets, demonstration techniques, price comparisons, and a calendar showing when larger department stores and gift shops buy for the various Holiday Seasons of the year. We believe this material will be extremely helpful to the salesmen, especially on their department store calls.

Sample Color Cards. None are available at present. However, small quantities will be forwarded to each manager on January 3rd. Larger quantities will follow two week's later, and from that point on each branch should order the necessary quantities as they are needed from St. Paul.

Colored Photographs. 100 are being sent to each manager immediately. From January 15th on, larger supplies will be available in St. Paul, and we will send the quantity you need at that time.

Fancy Gift Wrapped Boxes. Two fancy gift wrapped boxes will be sent to each salesman who has received Mistlon samples during the week of January 10th. One will be tied in a pom-pom - the other in a tailored bow.

Fancy Gift Wrap Box in Acetate Container. One fancy gift wrapped box in a protective container will be sent to each salesman on February 1st.

Jobber Catalog Pages and Consumer Catalog Pages. 100 of each page will be sent to each manager with this letter. More will be available on January 15th, and we ask that you order them from St. Paul as you need them.

Price Book Pages. Enough price book pages to take care of each man in your division will be sent to you immediately. More will be available as you need them.

#### MISTLON SALES PROCEDURE

We call particular attention to the Mistlon general procedure set up on price page #152:

Note - PACKING: 12 rolls of a width and color to a shipping case. Broken carton shipments will be made from jobber's stocks only.

We wish to emphasize that we can under no circumstances make shipments from St. Paul in broken carton lots.

We wish to emphasize that there are only 4 widths of Mistlon Ribbon available, and in 100 yard rolls only. If, however, men receive requests for something other than standard, make no commitments, but refer the matter to St. Paul.

#### JOBBER OUTLETS

Paper jobbers, principally

#### DELIVERY DATES

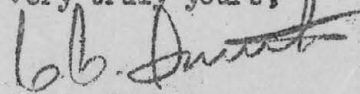
We will accept orders for shipment 15 days after receipt of order in St. Paul, and attempt to ship earlier whenever possible. Advance orders may be taken for later shipment at customer's request.

#### NO BRANCH STOCKS

We will ship direct to jobbers and/or consumers from St. Paul and charge jobbers. We do not plan any branch stocks until further notice.

We are attaching the various sales helps already available to this letter. We ask that you send these immediately to the men in your division as you announce the initiation of this program. Larger supplies of all of these will be available as outlined above.

Very truly yours,

  
C. C. Smith  
Sales Manager  
"SCOTCH" TAPE Division

CCS:mp

cc-Mr. J.A. Borden  
Mr. L.E. Larson  
Mr. A.H. Redpath  
Mr. P.W. Mereness

Mr. R.C. Sullwold  
Mr. W.H. Gove  
Mr. R.W. Coughlin