

| Process | Labor Hours/Ton | MHE Hours/Ton | Percent of Tonnage |
|----------|-----------------|---------------|--------------------|
| Receipt | 2 | 0.5 | 40 |
| Issue | 5 | 2 | 30 |
| Shipping | 2 | 0.75 | 20 |
| Turn-In | 4 | 1 | 10 |

Figure 2. This chart shows notional labor and materials-handling equipment (MHE) rates for the distribution of ammunition.

| Process | Percent of Tonnage | Normalized Percent Tonnage (Labor) | Normalized Percentage (materials handling equipment) |
|----------|--------------------|------------------------------------|--|
| Receipt | 40 | 26 ² | 19 |
| Issue | 30 | 48 | 57 |
| Shipping | 20 | 13 | 14 |
| Turn-in | 10 | 13 | 10 |

$$\frac{40\% \times 2}{(40\% \times 2 + 30\% \times 5 + 20\% \times 2 + 10\% \times 4)} = 0.26$$

Figure 3. This chart shows a representation of normalized percentages for labor and materials-handling equipment. The equation shows how the normalized percentage for labor was calculated. The percent comes from the percent of tonnage on this chart and the number it is multiplied by comes from the labor hours per ton in figure 2.