Much of the \$1.4 billion that Congress has appropriated in fiscal 1966 for military construction in southeast Asia has to be counted as part of the Vietnam war cost. According to Secretary McNamara's testimony at a Senate hearing, all of the contemplated construction "is associated with the operations in South Vietnam." Some of the facilities may have military value to the United States after the war is over, but it seems reasonable to suppose that at least \$1 billion of the planned construction would not have been undertaken had it not been for the war. If that is spread over 2 years, construction adds \$500 million a year to the cost of the war.

That brings the grand total to \$11.9 billion a year. This figure does not allow for an important deferred cost, depreciation of equipment. Since the Defense Department does not pay taxes or operate in terms of profit and loss, the business-accounting concept of depreciation is hard to apply, but the wearing out of equipment is a reality whether it is cost-accounted or not. This wearout is a separate cost from the additional maintenance and repair required to keep planes and ground equipment operating in the Vietnam war. Tactical planes and Military Airlift Command planes involved in the war are flying 60 percent more hours per month than they normally do in peacetime, and even with extra maintenance their useful lives are being shortened. The consequences will show up in future defense budgets.

In addition, the war imposes substantial nonmilitary costs that are not included in the \$11.9 billion (or in the other war-cost figures that follow). U.S. economic aid to South Vietnam, for example, leaped from \$269 million in fiscal 1965 to \$621 million in the current year.

MORE MEN FOR PATROL, SEARCH, PURSUIT, ATTACK

The \$11.9 billion may be taken as the annual military cost of sustaining the war with 200,000 U.S. servicemen in South Vietnam—the level reached around February 1. Given that yardstick, it is a relatively simple matter to cost out the present level (about 235,000 in South Vietnam). It can be assumed that costs have increased since February in direct proportion to the buildup, except that construction costs and military aid to South Vietnam remain unchanged. So calculated, the current cost works out, at an annual rate, to \$13.7 billion—the "more than \$13 billion" mentioned at the beginning of this article.

Efforts to project costs at very much higher levels of buildup run into some uncertainties. Costs at the 400,000-man level—the level General Westmoreland is reportedly aiming for by the end of this year—would not be double those at 200,000. For one thing, the expansion of U.S. forces will itself tend to alter the character of the war. Indeed, it has already. The widening U.S. superiority in firepower forced the enemy to cut down on direct assaults by battalions and regiments and revert pretty much to guerrilla warfare. As the number of GI's in South Vietnam increases, the forces needed to guard the coastal enclaves will not have to increase proportionately, so a larger percentage of the total combat-battalion strength will be available for patrol, search, pursuit, and attack operations. Some costs, as a result, will increase faster than the number of U.S. service-