SUMMARY SHEETS - ACTUAL PRODUCT COST
PER M SQ. FT. OF SALEABLE PRODUCTION

MONTH **April 1966**
ACME, TEXAS PLANT

	1/4" Board	3/8" Board	1/2" Board	5/8" Firestop
Paper	7.986	7.986	7.986	7.986
Stucco	.995	1.264	1.708	2.141
Other Raw Material	.428	.532	.713	4.159
BOARD MANUFACTURING				
Labor	1.406	1.510	1.639	2.189
Other Variables	.987	1.059	1.150	1.536
Overhead	1.083	1.163	1.262	1.686
TOTAL COST PER M SQ.FT. GROSS	12.885	13.514	14.458	19.697
WASTE COSTS				
reciprocal of % saleable to gross	.695	.532	.387	.695
SALEABLE COSTS	13.580	14.046	14.845	20.392
Whse. & Ldg. -Direct	1.354	1.354	1.354	1.354
" " -Overhead	.834	.834	.834	.834
TM Cost	.159	.159	.159	.675
TOTAL SALEABLE COST	$15.927	$16,393	$17.192	$23,255
Production - M sq. ft.	780	1,843	13,524	1,548
Machine Hours	21.37	54.22	431.88	66.04
% Saleable	94 61	96.06	97.32	96.47
YEAR TO DATE SALEABLE COST	$ 17.736	$17.838	$ 18.880	$ 25.313

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PLAINTIFF'S EXHIBIT
GP-872

CONVERSION COST-DIRECT LABOR
BOARD MANUFACTURING

Month Adp April 1966
Acme, Texas Plant

	Mach Hrs.	Man Hrs.	% of Man Hrs.	Direct Labor
A-1 4' Bd.	620.99	10,333	92	$ 31,863.93
A-2 2' Bd.	7.00	98	1	346.35
A-3 Sheathing	48.01	857	7	2,424.43
	676.00	11,288	100	$34,634.71

* Includes direct labor, overtime, vacations, S.S. taxes and compensation insurance.

Product	Gross Production	Mach Hrs.	Direct Labor	Cost per M
1/4" Reg Bd.	780	21.37	$ 1,096.53	$ 1.406
3/8" Reg Bd.	1,843	54.22	2,782.11	1.510
1/2" Reg Bd.	13,524	431.88	22,160.41	1.639
5/8" FS Bd.	1,548	66.04	3,388.61	2.189
Other 4' Bd.	1,316	47.48	2,436.27	--
All others	977	55.01	-	--
TOTALS	19,988	676.00	$ 31,863.93	--

CONVERSION COST - OTHER VARIABLES AND OVERHEADS
BOARD MANUFACTURING

Month April
Acme, Texas Plant

Product	Gross Production	Mach Hrs	Other Variables	Cost per M Other Variables	Overhead	Cost per M Overhead
1/4" Reg Bd	780	21.37	$ 769.47	$ .937	$ 844.79	$ 1.083
3/8" Reg Bd	1,843	54.22	1,952.31	1.059	2,143.39	1.163
1/2" Reg Bd	13,524	431.88	15,550.79	1.150	17,072.84	1.262
5/8" F/S Bd	1,548	66.04	2,377.92	1.536	2,610.66	1.686
TOTALS	17,695	573.51	$20,650.49	-	$22,671.68	-

TWIN MOUNTING COST
BOARD MANUFACTURING

T/M Materials	Cost	Production	Unit Cost
Firestop Boards			
Tape	1164.96		
Adhesives	84.66		
	1,249.62	1851	.675
Total Firestop			
Other Boards		18,137	.159
TOTALS	$4,134.84	19,988	XXX

MATERIAL COSTS

PRODUCT - 1/4" Regular Board

Material	Formula	Unit Cost	Std Qty. Value	Usage Variance	Actual Cost Per M Sq. Ft.
72# Ivory	1067.82	4.342	4.636	101	4.682
72# Gray	1004.07	3.226	3.239	102	3.304
Stucco	838.604	2.304	.966	103.04	.995
Core Adhesive	4.25	5.16	.219	74	.162
Accel. Block	6.00	.843	.051	68	.035
Pot.Sulphate	2.50	2.54	.064	60	.038
Disp.Agent	1.20	4.23	.051	115	.059
Foaming Agent	.40	13.00	.052	89	.046
Edge Paste	.20	8.08	.016	64	.010
Talc	.08	1.95	.002	348	.007
Pulp	3.50	1.20	.042	4	.002
Fiberglass	.26	26.00	.068	101	.069
Total Materials -%Saleable/Gross			9.406		9.409 94.61
Materials Cost Saleable Production					9.916

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MATERIALS COST

PRODUCT-3/8" Regular Board MONTH April 1966

Material	Formula	Unit Cost	Std.Qty. Value	Usage Variance	Actual Cost Per M.Sq.Ft.
72# Ivory	1067.82	4.342	4.636	101	4.682
72# Gray	1004.07	3.226	3.239	102	3.304
Stucco	1114.238	2.304	1.284	98.44	1.264
Core Adhesive	5.25	5.16	.271	74	.201
Accel. Block	4.00	.843	.034	68	.023
Pot. Sulphate	3.00	2.54	.076	60	.046
Disp. Agent	1.50	4.23	.063	115	.072
Foaming Agent	.60	13.00	.078	89	.069
Edge Paste	.20	8.08	.016	64	.010
Talc	.08	1.95	.002	348	.007
Pulp	4.50	1.20	.054	4	.002
Fiberglass	.39	26.00	.101	101	.102
Total Materials -%Saleable/Gross			9.854		9.782 96.06
Materials Cost Saleable Production					10.167

MATERIAL COST

PRODUCT-1/2" Regular Board MONTH April 1966

Material	Formula	Unit Cost	Std. Qty. Value	Usage Variance	Actual Cost Per M.Sq.Ft.
72# Ivory	1067.82	4.342	4.636	101	4.682
72# Grey	1004.07	3.226	3.239	102	3.304
Stucco	1518.511	2.304	1.749	97.65	1.708
Core Adhesive	7.00	5.16	.361	74	.267
Accel.Block	9.00	.843	.076	68	.052
Pot. Sulphate	4.00	2.54	.102	60	.061
Fiberglass	.52	26.00	.135	101	.136
Disp. Agent	2.00	4.23	.085	115	.097
Foaming Agent	.70	13.00	.091	89	.081
Edge Paste	.20	8.08	.016	64	.010
Talc	.08	1.95	.002	348	.007
Pulp	6.00	1.20	.072	4	.002
Total Materials -/% Saleable/Gross			10.564		10.407 97.32
Materials Cost Saleable Production					10.686

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MATERIAL COSTS

PRODUCT - 5/8" Firestop MONTH April

Material	Formula	Unit Cost	Std. Qty. Value	Usage Variance	Actual Cost Per MSF
72# Ivory	1067.82	4.342	4.636	101	4.682
72# Gray	1004.07	3.226	3.239	102	3 304
Stucco	1895.173	2.304	2.183	98.06	2.141
Core Adhesive	9.25	5.16	.477	74	.353
Accel. Block	10.00	.843	.084	68	.057
Pot. Sulphate	5.25	2.54	.133	60	.080
Fiberglass	8.00	26.00	2.080	101	2.101
Disp. Agent	2.66	4.23	.113	115	.130
Foaming Agent	.90	13.00	.117	89	.104
Edge Paste	.40	8.08	.032	64	.020
Talc	.08	1.95	.002	348	.007
Vermiculite	65.000	1.97	1.281	102	1.307
Total Materials -%Saleable/Gross			14.377		14.286 96.47
Materials Cost Saleable Production					14.790

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