

GEORGIA-PACIFIC CORPORATION

BESTWALL GYPSUM DIVISION
Paoli, Pennsylvania
Revised 1/28/66

ACME PLANT
COMMENTS
1966 ANNUAL STANDARDS

PLAINTIFF'S EXHIBIT

GP-858

Total net profit before taxes is projected at approximately \$923,000 above 1965 levels with standard volume on board being 26 million feet more than 1965.

The increase in profit is based on the increased volume and price levels, and is partially offset by a change in the accounting of paper costs amounting to \$290,000.

SGP 0002744

GEORGIA-PACIFIC CORPORATION

BESTWALL GYPSUM DIVISION
 Paoli, Pennsylvania
 Revised 1/27/66

ACME PLANT

COMPARATIVE STATISTICS
1966 ANNUAL STANDARDS

	<u>1965 Annual Standard</u>	<u>1965 Actual Estimated</u>	<u>1966 Annual Standard</u>
Annual Sales Volume	\$ 6,435,000	\$ 4,799,000	\$ 6,278,000
Annual Profit Before Taxes	\$ 1,395,000	\$ (81,000)	\$ 843,000
Statistics:			
Number of Employees - Salaried	27	28	28
- Hourly	157	155	154
Johns-Manville Sales %	5.2	4.5	4.1
Industrial Sales %	1.8	3.2	2.7
Board & Lath Plant:			
Days Operated	23.3	22.8	24.5
Average Daily Production	660 M Sq. Ft.	628 M Sq. Ft.	640 M Sq. Ft.
% of Capacity	81	79	85
Production per Man Hour	915 Sq. Ft.	872 Sq. Ft.	931 Sq. Ft.
Man Hours per Machine Hours	17.6	17.4	15.9
Net Book Value at 12-31 of Property, Plant & Equipment	\$ 1,241,000	\$ 1,241,000	\$ 1,241,000
Return on Investment in Property Plant & Equipment	112.4%	(6.5)%	67.9%

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ACME PLANT

RAW MATERIAL COST
1966 ANNUAL STANDARDS

<u>Gypsum Board Paper Costs</u>	<u>Annual Standard Usage Tons</u>	<u>Unit Cost Per Ton</u>	<u>Annual Amount</u>
Ivory	6,840	\$120.64	\$825,180
Grayback	6,504	89.64	583,020
Lath	324	87.64	28,392
Other	<u>1,008</u>	84.04	<u>84,708</u>
Total Paper	<u>14,676</u>		<u>\$1,521,300</u>

ACME PLANT

ADMINISTRATIVE EXPENSE
1966 ANNUAL STANDARDS

	<u>ANNUAL AMOUNT</u>	<u>CURRENT YEAR ESTIMATE</u>
Salaries	\$ 69,252	\$ 65,700
Stock Bonus	6,732	4,140
Payroll Taxes & Insurance	3,841	3,501
Travel & Entertainment	2,640	4,620
Stationery & Supplies	2,688	2,750
Postage	2,400	2,433
Telephone, Telegraph & Teletype	17,100	18,688
Dues & Subscriptions	600	600
Contributions	420	360
Maintenance & Repairs	600	504
Other	<u>371</u>	<u>77</u>
Total Direct Expenses	<u>\$ 106,644</u>	<u>\$ 103,373</u>
Service Charges		
Division General Administrative	<u>\$ 215,000</u>	<u>\$ 304,000</u>
Total Administrative Expense	<u>\$ 321,644</u>	<u>\$ 407,373</u>
Annual Volume (M Sq. Ft.)	185,412	171,695
Per Unit Cost	\$ 1.73	\$ 2.37

ACME PLANT

INVENTORIES *
1966 ANNUAL STANDARDS

		<u>Units</u>	<u>Amount</u>	<u>Average</u>
Board, Lath & Tile	SM	6,940	\$ 148,000	\$ 21.32
Plaster and Joint System			50,000	
Total Finished Products			<u>198,000</u>	
Raw Materials			\$ 198,000	
Supplies			35,000	
Gypsum Board Paper			88,000	
Semi-Finished Products			<u>20,000</u>	
Total Plant			<u>\$ 539,000</u>	

* Inventories are valued at Standard Cost.