January, 1966

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	1/4" Board
PAPER	$ 8.052
STUCCO	1.318
Other Raw Materials	.494
Board Mfg.	
Labor	1.329
Other Variable	1.616
Overhead	1.836
TOTAL COST PER M. GROSS PROD.	$14.645
Waste Cost - 2.98	.436
Saleable Cost	15.081
Warehouse & Loading Direct Cost	2.366
Overhead	1.718
T.M.Tape Costs	.139
TOTAL SALEABLE COST	$19.304

January, 1966

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	3/8" Board
PAPER	8.029
STUCCO	1.723
Other Raw Material	.610
Board Mfg.	
Labor	1.383
Other Variable	1.870
Overhead	2.124
TOTAL COST PER M. GROSS PROD.	$15.739
Waste Cost - 4.30	.677
Saleable Cost	16.416
Warehouse & Loading Direct Cost	2.366
Overhead	1.718
T.M.Tape Cost	.139
TOTAL SALEABLE COST	$20.639

SGP 0002856

January, 1966

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	1/2" Board
PAPE	8.029
STUCCO	2.326
Other Raw Materials	.825
Board Mfg.	
Labor	1.527
Other Variable	1.974
Overhead	2.242
TOTAL COST PER M. GROSS PROD.	$16.923
Waste Cost - 3.77	.638
Saleable Cost	17.561
Warehouse & Loading Direct Cost	2.366
Overhead	1.718
T.M.Tape Cost	.139
TOTAL SALEABLE COST	$21.784

January, 1966

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	5/8" Firestop Board
PAPER	8.056
STUCCO	2.979
Other Raw Materials	4.368
Board Mfg.	
Labor	2.008
Other Variable	2.470
Overhead	2.806
TOTAL COST PER M. GROSS PROD.	22.687
Waste Cost - 3.02	.685
Saleable Cost	23.372
Warehouse & Loading Direct Cost	2.366
Overhead	1.718
T.M.Tape Cost	.877
TOTAL SALEABLE COST	$28.333

MATERIAL COSTS - 1/4" BOARD

MATERIAL	FORMULA DRY BD.	UNIT COST	STD. QTY. VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1052.08	4.341M	4.567	104	4.750
72# Gray	984.38	3.225M	3.175	104	3.302
Stucco	838.604	3.149	1.320	99.83	1.318
Sub Total					9.370
Core Adhesive	4.25	5.16C	.219	91	.199
Accel Block	6.00	.84C	.050	100	.050
Pot. Sulphate	2.50	2.54C	.064	85	.054
Dispersing Agent	1.20	3.08C	.037	106	.039
Foaming Agent	.40	13.00C	.052	105	.055
Edge Paste	.20	8.08C	.016	94	.015
Talc	.08	1.89C	.002	148	.003
Fiberglass	.26	26.00C	.068	100	.068
TOTAL COST PER MSF GROSS PRODUCTION					$9.864

MATERIAL COSTS - 1/2" BOARD

MATERIAL	FORMULA DRY BD.	UNIT COST	STD. QTY VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1046.88	4.341M	4.545	104	4.727
72# Gray	984.38	3.225M	3.175	104	3.302
Stucco	1518.511	3.149	2.391	97.30	2.326
Sub Total					10.355
Core Adhesive	7.00	5.16C	.362	91	.329
Accel. Block	9.00	.84C	.076	100	.076
Pot. Sulphate	4.00	2.54C	.102	85	.087
Fiberglass	.52	26.00C	.135	100	.135
Dispersing Agent	2.00	3.08C	.062	106	.066
Foaming Agent	.70	13.00C	.091	105	.096
Edge Paste	.20	8.08C	.016	94	.015
Talc	.08	1.89C	.002	148	.003
Pulp	6.00	1.10C	.066	28	.018
TOTAL COST PER MSF GROSS PRODUCTION					11.180

MATERIAL COSTS - 3/8" BOARD

MATERIAL	FORMULA DRY BD.	UNIT COST	STD. QTY VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1046.88	4.341M	4.545	104	4.727
72# Gray	984.38	3.225M	3.175	104	3.302
Stucco	1114.238	3.149	1.754	98.24	1.723
Sub Total					9.752
Core Adhesive	5.25	5.16C	.271	91	.247
Accel Block	4.00	.84C	.034	100	.034
Pot. Sulphate	3.00	2.54C	.076	85	.065
Dispersing Agent	1.50	3.08C	.046	106	.049
Foaming Agent	.60	13.00C	.078	105	.082
Edge Paste	.20	8.08C	.016	94	.015
Talc	.08	1.89C	.002	148	.003
Pulp	4.50	1.10C	.050	28	.014
Fiberglass	.39	26.00C	.101	100	.101
TOTAL COST PER MSF GROSS PRODUCTION					$ 10.362

SGP 0002861

MATERIAL COSTS - 5/8 FIRESTOP BOARD

MATERIAL	FORMULA DRY. BD.	UNIT COST	STD. QTY. VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1052.88	4.341M	4.571	104	4.754
72# Gray	984.38	3.225M	3.175	104	3.302
Stucco	1895.173	3.149	2.984	99.84	2.979
Sub-Total					$ 11.035
Core Adhesive	9.25	5.16C	.477	91	.434
Accel Block	10.00	.84C	.084	100	.084
Pot. Sulphate	5.25	2.54C	.133	85	.113
Fiberglass	8.00	26.00C	2.213	100	2.213
Dispersing Agent	2.66	3.08C	.082	106	.087
Foaming Agent	.90	13.00C	.117	105	.123
Edge Paste	.40	8.08C	.032	94	.030
Talc	.08	1.89C	.002	148	.003
Vermiculite	65.000	1.97C	1.281	100	1.281
TOTAL COST PER MSF GROSS PRODUCTION					$15.403

CONVERSION COST DIRECT LABOR

BOARD MANUFACTURING

	Man Hours	%	Direct Cost
A-1 4' Board	4687	82	$12,484.05
A-2 2' Board	142	3	456.74
A-3	860	15	2,283.66
TOTAL	5689	100	$15,224.45

	Gross Production	Machine Hours	Direct Labor	Cost Per MSF
1/4" Board	.862	24	1145.76	$1.329
3/8" Board	.958	273/4	1324.79	1.383
1/2" Board	4.839	1543/4	7387.77	1.527
5/8" Firestop Bd.	.725	30½	1456.07	2.008
Other 4' Bd.	.641	24½	1169.66	-
Others	1.121	60½	2740.40	-
TOTAL	9.146	3213/4	15224.45	-

CONVERSION COST - OTHER

BOARD MANUFACTURING

	Gross Production	Machine Hours	Other Variable	Unit	Overhead	Unit
1/4" Board	862	24	1,393.01	1.616	1,582.36	1.836
3/8" Board	958	27-3/4	1,791.01	1.870	2,034.46	2.124
1/2" Board	4,839	154-3/4	9,552.04	1.974	10,850.44	2.242
5/8" Firestop Bd.	725	30½	1.791.01	2.470	2,034.46	2.806
	7,384	237	14,527.07	-	$16,501.72	-

TWIN-MOUNTING COST

T/M Material	Cost	Production	Unit Cost
Firestop Board			
Tape	776.64		
Adhesive	32.69		
TOTAL FIRESTOP	809.33	923	.877
Other Boards		8223	.139
Totals	1953.00	9146	-

SGP 0002864

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	3/8" Board
PAPER	$ 8.047
STUCCO	1.398
Other Raw Materiall	.660
Board Mfg.	
Labor	1.372
Other Variable	1.031
Overhead	1.055
TOTAL COST PER M. GROSS PROD.	$13.563
Waste Cost - 2.64	.358
Saleable Cost	13.921
Warehouse & Loading Direct Cost	1.390
Overhead	.462
T. M. Tape Cost	.158
TOTAL SALEABLE COST	$15.931

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	1/2" Board
PAPER	$ 8.047
STUCCO	1.910
Other Raw Materials	.792
Board Mfg.	
Labor	1.570
Other Variable	1.179
Overhead	1.207
TOTAL COST PER M. GROSS PROD.	14.705
Waste Cost - 2.32 %	.341
Saleable Cost	15.046
Warehouse & Loading Direct Cost	1.390
Overhead	.462
T. M. Tape Cost	.158
TOTAL SALEABLE COST	$17.056

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	5/8" Firestop Board
PAPER	$ 8.070
STUCCO	2.504
Other Raw Materials	3.397
Board Mfg.	
Labor	2.042
Other Variable	1.534
Overhead	1.570
	$19.117
Waste Cost - 3.84%	.734
Saleable Cost	19.851
Warehouse & Loading Direct Cost	1.390
Overhead	.462
T. M. Tape Cost	.810
TOTAL SALEABLE COST	$22.513

SGP 0002867

MATERIAL COSTS - 1/4" BOARD

MATERIAL	FORMULA DRY BD.	UNIT COST	STD. QTY. VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1052.08	4.341M	4.545	103	4.681
72# Gray	984.38	3.225M	3.175	106	3.366
Stucco	822.60	2.571	1.057	97	1.025
SUB-TOTAL					$ 9.072
Ground Block	6.000	.511C	.031	91	.028
Pot. Sulphate	1.500	2.54C	.039	157	.061
Glass Fiber	.400	26.00	.104	74	.077
Dispersing Agent	.600	3.08C	.018	158	.028
Foaming Agent	.400	13.00C	.052	105	.055
Edge Paste	.200	8.08C	.016	72	.012
Talc	.100	1.89C	.002	99	.002
Core Adhesive	3.000	5.16C	.155	112	.174
TOTAL COST PER MSF GROSS PRODUCTION					$ 9.509

MATERIAL COSTS - 1/2" BOARD

MATERIAL	FORMULA DRY BD.	UNIT COST	STD. QTY VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1046.88	4.341M	4.545	103	4.681
72# Gray	984.38	3.225M	3.175	106	3.366
Stucco	1531.379	2.571	1.969	97	1.910
SUB-TOTAL					$ 9.957
Ground Block	9.000	.511C	.046	91	.042
Pot. Sulphate	1.000	2.54C	.026	157	.041
Glass Fiber	.780	26.00C	.203	74	.150
Dispersing Agent	1.200	3.08C	.037	158	.058
Foaming Agent	.700	13.00C	.091	105	.096
Edge Paste	.200	8.08C	.016	72	.012
Talc	.100	1.89C	.002	99	.002
Pulp	10.400	1.205C	.125	35	.044
Core Adhesive	6.000	5.16C	.310	112	.347
TOTAL COST PER MSF GROSS PRODUCTION					$ 10.749

SGP 0002869

MATERIAL COSTS - 3/8" BOARD

MATERIAL	FORMULA DRY BD.	UNIT COST	STD.QTY VALUE	USAGE VARIANCE	ACTUAL COST PER MSF
72# Ivory	1046.88	4.341M	4.545	103	4.681
72# Gray	984.38	3.225M	3.175	106	3.366
Stucco	1121.294	2.571	1.441	97	1.398
SUB-TOTAL					$ 9.445
Ground Block	7.000	.511C	.036	91	.033
Pot. Sulphate	2.000	.254C	.052	157	.082
Glass Fiber	.680	26.00C	.177	74	.131
Dispersing Agent	.700	3.08C	.022	158	.035
Foaming Agent	.550	13.00C	.072	105	.076
Edge Paste	.200	8.08C	.016	72	.012
Talc	.100	1.89C	.002	99	.002
Core Adhesive	5.000	5.16C	.258	112	.289
TOTAL COST PER MSF GROSS PRODUCTION					$ 10.105

MATERIAL COSTS- 5/8" FIRESTOP

MATERIAL	FORMULA DRY BD.	UNIT COST	STD.QTY VALUE	USAGE VARIANCE		ACTUAL COST PER MSF
72# Ivory	1052.88	4.341M	4.567	103		4.704
72# Gray	984.38	3.225M	3.175	106		3.366
Stucco	2007.809	2.571	2.581	97		2.504
SUB-TOTAL					$	10.574
Foam Agent	.900	13.00C	.117	105		.123
Edge Paste	.200	8.08C	.016	72		.012
Dispersing Agent	2.000	3.08C	.062	158		.098
Vermiculite	65.000	1.97C	1.281	87		1.114
Glass Fiber	8.000	26.00C	2.080	74		1.539
Ground Block	10.000	.511C	.051	91		.046
Talc	.100	1.89C	.002	99		.002
Core Adhesive	8.000	5.16C	.413	112		.463
TOTAL COST MSF GROSS PRODUCTION					$	13.971

SGP 0002871

CONVERSION COST - OTHER

BOARD MANUFACTURING

	Gross Production	Machine Hours	Other Variable	Unit	Overhead	Unit
1/4" Board	1,226M	37½	$ 1,350.30	$ 1.101	$ 1,382.40	$ 1.128
3/8" Board	1,642M	47	1,692.38	1.031	1,732.61	1.055
1/2" Board	13,179M	431½	15,537.45	1.179	15,906.82	1.207
5/8" Firestop	1,338M	57	2,052.46	1.534	2,101.25	1.570
TOTAL	17,385M	573	$20,632.59	-	$21,123.08	-

TWIN-MOUNTING COST

T/M Material	Cost	Production	Unit Cost
Tape	$ 1,019.34		
Adhesive	64.20		
TOTAL FIRESTOP	$ 1,083.54	1,338M	.810
Other Boards	2,750.07	17,378M	.158
TOTAL	$ 3,833.61	18,716M	—

December, 1965

SUMMARY SHEET

ACTUAL PRODUCT COST

PER M. SQ. FT. SALEABLE PRODUCTION

	1/4" Board
PAPER	$ 8.047
S UCCO	1.025
C her Raw Materials	.437
Board Mfg.	
Labor	1.466
Other Variable	1.101
Overhead	1.128
TOTAL COST PER M. GROSS PROD.	$13.204
Waste Cost - 6.09	.804
Saleable Cost	14.008
Warehouse & Loading Direct Cost	1.390
Overhead	.462
T. M. Tape Costs	.158
TOTAL SALEABLE COST	$16.018

CONVERSION COST - DIRECT LABOR

BOARD MANUFACTURING

	Man Hours	Direct Labor
A-1 4' Board	10,540	$ 29,209.37
A-2 2' Board	445	1,217.06
A-3 Sheathing	-	-
TOTAL	10,985	$ 30,426.43

	Gross Production	Machine Hours	Direct Labor	Cost Per MSF
1/4" Board	1,226M	37½	$ 1,797.87	1.466
3/8" Board	1,642M	47	2,253.33	1.372
1/2" Board	13,179M	431½	20,687.47	1.570
5/8" Firestop Board	1,338M	57	2,732.76	2.042
Other 4' Board	973M	36¼	1,737.94	-
Others	358M	25¾	1,217.06	-
TOTAL	18,716M	635	$30,426.43	-

SGP 0002874