

PRESIDENT GIPSON COMPANY

ZALTY, PENNSYLVANIA

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MAR 3 1965

February 26, 1965

Subject: MANUFACTURING STATISTICS

G. E. Wilson/as

Mr. Messrs. K. W. Brown - Blue
C. R. Coats - Akron
J. S. Jorgensen - Blue Rapids
A. E. Edmondson - Brunswick
R. G. Haworth - Delair
E. J. Zelms - Fort Dodge
C. R. Goege - Grand Rapids
D. R. Greve - New Orleans
R. S. Grant - Nova Scotia
J. E. Burkhardt - Bryon
F. W. Richards - Sigurd
J. W. Hart - Thorold
M. S. Jorgensen - Wilmington

PLAINTIFF'S EXHIBIT

GP-1284

Mr. Messrs. E. B. Hollingsworth - Paoli
W. H. Powers - Paoli

Attached is a booklet entitled, "Manufacturing Statistics", which contains valuable operating information that has been furnished you in previous years under a different format.

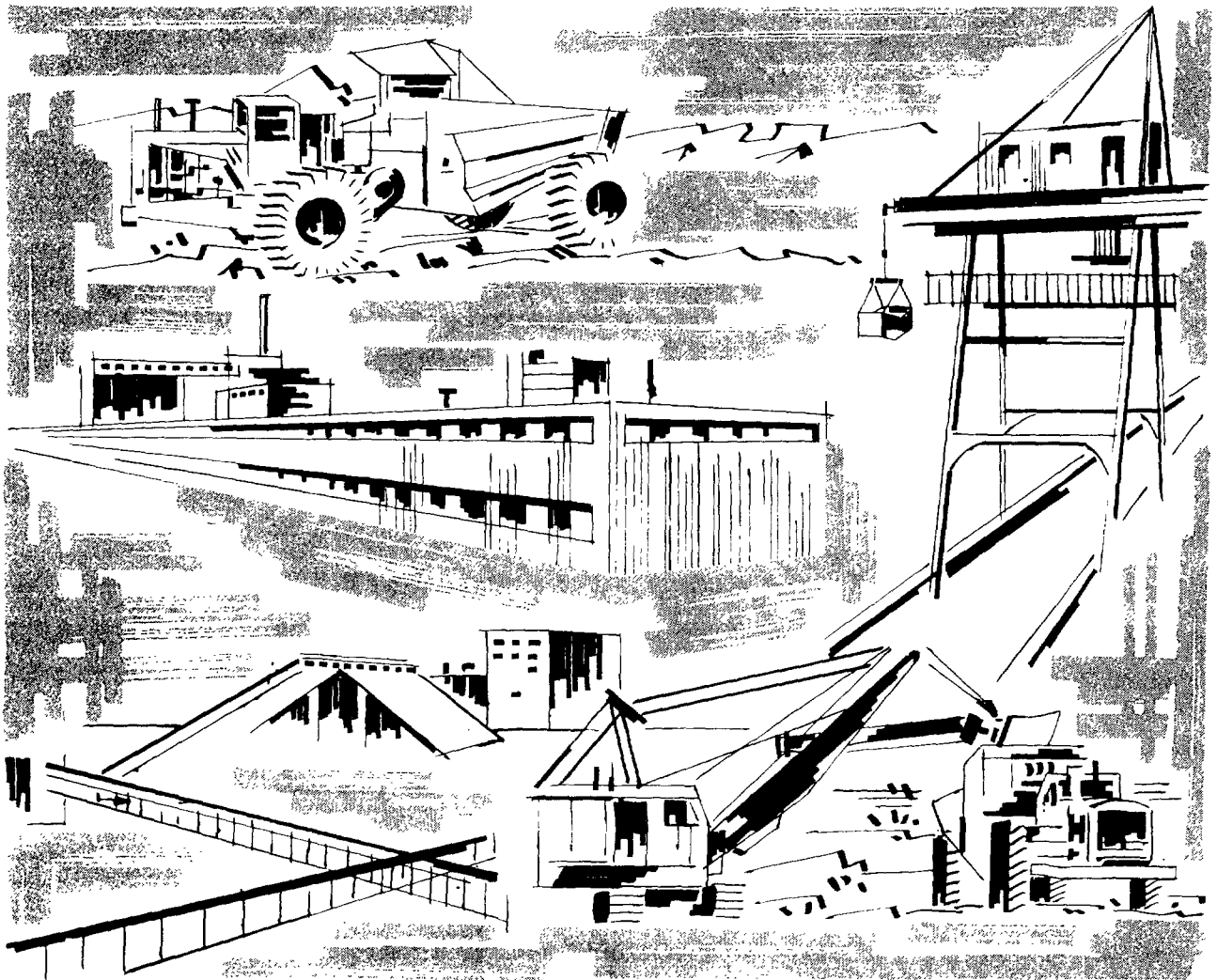
Information thusly presented provides you a ready check to areas of plant operations that require attention and should provide the stimulus for the planning of remedial action.

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MANUFACTURING STATISTICS

BESTWALL

GYPSUM COMPANY



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BOARD AND LATH SHIPMENTSANNUAL SHIPMENTS - MSF

<u>PLANT</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	165,952	198,177	228,143	182,143	169,974	167,440	175,316	171,902
Akron	82,762	87,810	95,706	98,622	100,983	72,852	67,733	71,360
Blue Rapids	-	-	-	-	21,046	38,626	41,831	43,472
Brunswick	-	-	8,975	152,172	210,441	226,861	227,548	229,498
Port Dodge	169,266	178,225	189,906	154,854	163,444	154,929	186,299	199,364
Grand Rapids	114,776	124,923	129,397	101,119	113,211	95,315	92,172	100,576
New Orleans	-	-	-	7,709	27,163	77,810	79,214	79,099
Sigurd	81,446	96,649	118,438	115,115	112,889	127,782	123,403	121,292
Wilmington	-	-	-	-	-	105,563	164,072	166,875
Linden	-	-	-	-	-	-	-	11,698
Houston	-	-	-	-	-	-	-	9,065
Total Company	614,202	685,784	770,565	811,734	919,151	1,067,178	1,157,588	1,204,201

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PLASTER SHIPMENTSANNUAL SHIPMENTS - TONS

<u>PLANT</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	34,837	27,424	33,472	23,629	14,957	16,082	16,712	18,755
Akron	50,108	47,564	52,707	51,460	41,630	26,760	22,976	23,339
Blue Rapids	57,426	44,841	53,179	33,700	36,280	46,798	51,656	46,783
Brunswick	-	-	951	32,006	37,623	50,340	44,751	43,365
Fort Dodge	62,414	60,515	58,837	60,001	50,518	46,383	45,099	41,476
Grand Rapids	37,746	37,688	37,633	26,929	24,559	19,337	19,203	18,189
New Orleans	-	-	-	-	607	2,689	391	-
Sigurd	27,968	32,276	34,977	29,941	25,567	25,509	24,323	24,129
Wilmington	-	-	-	-	-	18,998	22,717	26,995
Total Company	270,499	250,308	271,756	257,666	231,741	252,896	247,828	242,031

PAPER SHIPMENTSANNUAL SHIPMENTS - TONS

<u>PLANT</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Pryor Paper	33,690	35,387	39,455	35,408	40,747	42,501	45,941	47,723
Pryor Felt	21,501	22,948	25,842	24,331	26,703	29,560	27,077	29,526
Thorold Paper	36,250	45,938	50,547	36,958	27,946	37,843	49,846	57,269
Thorold Newsprint	33,205	30,486	30,531	35,409	36,141	35,912	29,902	34,987
Delair	-	-	-	-	-	-	-	19,881

	COST PER 1,000,000 SQ. FT.					
PLANT	1959	1960	1961	1962	1963	1964
Acme	\$ 28.34	\$ 22.84	\$ 19.73	\$ 40.44	\$ 47.68	\$ 66.69
Akron	47.70	19.76	27.20	12.70	17.96	17.81
Blue Rapids	-	-	290.15	96.15	160.27	116.22
Brunswick	-	21.87	9.78	5.18	7.72	15.96
Fort Dodge	74.81	30.99	26.73	18.86	24.36	25.28
Grand Rapids	130.97	69.20	44.08	74.77	81.36	94.07
New Orleans	-	-	21.77	17.00	38.12	30.71
Sigurd	54.05	120.61	94.22	118.92	45.77	154.00
Wilmington	-	-	-	5.87	6.03	10.69
TOTAL COMPANY	\$ 63.18	\$ 43.42	\$ 37.89	\$ 37.27	\$ 34.32	\$ 48.81

PLASTER COMPLAINT COSTS

<u>PLANT</u>	<u>COST PER 1000 TONS</u>				
	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>
Acme	\$ 61.21	\$157.26	\$322.06	\$ 8.45	\$ 18.51
Akron	11.16	8.59	31.74	5.19	21.66
Blue Rapids	-	-	168.85	70.50	6.49
Brunswick	-	14.34	26.74	37.95	6.55
Fort Dodge	40.45	40.18	34.73	39.14	23.82
Grand Rapids	22.80	60.34	13.75	21.50	13.70
New Orleans	-	-	184.25	46.00	339.87
Sigurd	7.02	203.11	57.07	6.29	1.39
Wilmington	-	-	-	63.13	17.45
TOTAL COMPANY	\$ 28.00	\$ 65.79	\$ 73.22	\$ 36.32	\$ 13.46
					\$ 20.92

PAPER COMPLAINT COSTSCOST PER 1000 TONS SHIPPED

<u>PLANT</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Pryor	\$ 325.08	\$ 301.90	\$ 431.12	\$ 410.09	\$ 732.85
Thorold	164.74	634.84	684.33	654.85	1120.35
Delair	-	-	-	-	* 821.45
TOTAL PAPER	\$ 243.19	\$ 444.27	\$ 550.38	\$ 537.46	\$ 814.65

* 1 month

CALCINING RATES

PLANT	TONS PER KETTLE HOUR							
	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	5.85	6.26	6.30	6.42	6.88	6.61	5.53	5.61
Akron	8.58	8.54	8.87	8.92	8.67	7.35	7.46	7.55
Blue Rapids	3.57	3.49	3.45	3.58	5.89	5.99	6.12	5.96
Brunswick	-	-	7.43	7.76	8.03	7.92	7.28	7.09
Fort Dodge	6.22	6.28	6.27	6.10	6.35	6.54	6.57	6.70
Grand Rapids	7.85	7.84	7.85	7.63	7.63	7.28	7.02	7.05
New Orleans	-	-	-	-	7.42	7.87	7.88	7.07
Sigurd	6.32	6.46	6.55	6.63	6.48	6.71	6.87	6.65
Wilmington	-	-	-	-	-	7.33	7.12	7.41

3/8" BOARD PRODUCTION RATES

PLANT	KILN PRODUCTION PER GROSS MACHINE HOUR							
	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	28,716	31,178	33,361	34,581	34,992	34,111	34,628	33,999
Akron	13,879	15,338	15,700	16,028	16,080	16,182	16,413	16,678
Blue Rapids	-	-	-	-	10,224	11,166	12,399	12,297
Brunswick	-	-	17,393	34,637	39,990	40,826	42,161	41,500
Fort Dodge	29,611	29,753	31,354	33,797	35,692	35,393	35,541	35,821
Grand Rapids	17,963	19,926	20,450	21,361	21,997	21,313	21,041	21,435
New Orleans	-	-	-	-	22,450	24,454	23,591	21,294
Sigurd	16,684	17,782	18,106	18,746	19,742	21,447	22,440	22,268
Wilmington	-	-	-	-	-	21,339	25,995	26,968

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1/2" BOARD PRODUCTION RATESKILN PRODUCTION PER GROSS MACHINE HOUR

<u>PLANT</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	23,836	26,050	28,430	29,001	29,524	29,120	29,681	29,576
Akron	9,797	11,218	11,376	11,876	11,831	11,820	12,092	12,280
Blue Rapids	-	-	-	-	8,596	8,986	9,452	9,705
Brunswick	-	-	20,530	28,548	32,203	33,605	35,906	35,296
Fort Dodge	24,350	24,920	26,304	26,207	26,951	26,869	28,088	30,017
Grand Rapids	13,724	15,178	15,720	16,536	16,559	15,782	15,506	17,085
New Orleans	-	-	-	-	16,740	19,071	19,087	17,735
Sigurd	13,899	14,537	14,698	15,697	16,555	17,324	17,954	18,538
Wilmington	-	-	-	-	-	16,851	20,520	21,425

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3/8" LATH PRODUCTION RATESKILN PRODUCTION PER GROSS MACHINE HOUR

<u>PLANT</u>	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	20,778	23,449	22,267	21,265	23,131	-	-	-
Akron	14,912	16,419	17,137	17,570	17,129	17,561	18,030	18,442
Blue Rapids	-	-	-	-	8,103	12,113	12,107	12,331
Brunswick	-	-	16,292	29,376	39,095	40,849	42,697	43,663
Fort Dodge	31,485	30,939	29,914	33,928	39,057	38,507	39,344	36,840
Grand Rapids	20,115	21,151	21,480	23,461	23,186	21,469	21,550	22,247
New Orleans	-	-	-	-	-	-	-	-
Sigurd	16,191	17,055	17,771	18,464	19,222	21,877	22,922	23,031
Wilmington	-	-	-	-	-	19,663	25,103	26,682

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PAPER PRODUCTION RATES

<u>PLANT</u>	<u>TONS PER DAY</u>							
	<u>1957</u>	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Pryor Paper	91.8	101.9	106.1	110.2	120.6	126.8	138.2	140.1
Pryor Felt	72.2	73.9	80.6	81.6	82.4	83.9	85.1	86.0
Thorold Paper #1	79.1	81.0	83.6	84.2	85.0	92.2	94.9	94.7
Thorold Paper #2	85.5	91.2	95.2	92.5	92.0	94.5	96.8	98.7
Thorold Paper #3	108.8	111.4	113.4	115.6	115.4	117.7	119.8	113.7
Delair	-	-	-	-	-	-	-	124.4

MACHINE EFFICIENCY RATINGS

<u>PLANT</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	89.90%	90.01%	92.55%	92.14%	92.81%	92.56%
Akron	89.30%	92.43%	92.76%	92.71%	93.33%	93.67%
Blue Rapids	-	-	82.22%	95.05%	95.87%	93.90%
Brunswick	-	82.30%	91.51%	94.19%	94.04%	94.33%
Fort Dodge	87.77%	89.13%	91.92%	91.24%	93.04%	93.39%
Grand Rapids	87.54%	83.34%	91.07%	90.19%	90.20%	92.80%
New Orleans	-	-	89.22%	96.82%	95.74%	96.03%
Sigurd	90.04%	90.25%	90.00%	92.71%	93.41%	93.21%
Wilmington	-	-	-	89.32%	94.94%	94.13%
TOTAL GYPSUM	87.86%	88.17%	91.42%	92.68%	93.83%	93.94%
Pryor	-	85.65%	89.68%	85.56%	88.81%	89.19%

TOTAL ROCK COSTS

<u>PLANT</u>	<u>DIRECT COST PER TON</u>					
	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>
Acme	\$.748	\$.645	\$.735	\$.706	\$.658	\$.656
Akron	3.093	2.958	2.872	3.077	3.363	3.396
Blue Rapids	1.413	1.384	1.544	1.090	1.001	1.333
Fort Dodge	.997	.958	.912	.743	.872	1.023
Grand Rapids	1.361	1.501	1.690	1.350	1.422	1.647
Sigurd	.913	.820	.799	.761	.780	.713
						\$.560
						3.222
						.982
						1.030
						1.692
						.801

STUCCO CONVERSION COSTS

PLANT	DIRECT COST PER TON						
	1958	1959	1960	1961	1962	1963	1964
Acme	\$.869	\$.887	\$1.026	\$1.174	\$1.157	\$1.172	\$1.152
Akron	2.014	1.931	2.058	2.310	2.306	2.040	1.950
Blue Rapids	1.551	1.521	1.531	1.198	.940	.946	1.087
Brunswick	-	2.127	1.215	1.185	1.219	1.253	1.368
Fort Dodge	1.173	1.345	1.304	1.367	1.258	1.290	1.224
Grand Rapids	2.004	2.127	2.270	2.244	2.436	2.583	2.300
New Orleans	-	-	-	1.689	1.333	1.341	1.489
Sigurd	1.163	1.269	1.342	1.323	1.378	1.238	1.254
Wilmington	-	-	-	-	1.736	1.300	1.421

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PLASTER LOADING COSTS

PLANT	<u>DIRECT COST PER TON</u>						
	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	\$2.742	\$2.314	\$2.726	\$2.757	\$2.490	\$2.625	\$2.170
Akron	1.971	2.212	2.411	2.405	2.288	2.593	2.833
Blue Rapids	1.959	2.016	2.160	2.404	1.741	1.772	2.054
Brunswick	-	13.092	2.443	1.739	1.339	1.441	1.461
Fort Dodge	1.642	1.874	1.835	1.989	1.891	1.804	1.642
Grand Rapids	1.765	1.719	2.460	2.064	2.148	2.159	2.489
New Orleans	-	-	-	8.045	4.772	4.768	-
Sigurd	1.460	1.734	1.736	1.556	1.619	1.788	1.773
Wilmington	-	-	-	-	3.881	3.555	2.940

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BOARD MANUFACTURING COSTS

PLANT	<u>DIRECT COST PER MSF</u>						
	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	\$2.760	\$2.776	\$2.815	\$2.852	\$3.013	\$3.111	\$3.057
Akron	4.935	5.509	5.800	5.943	5.811	5.969	5.686
Blue Rapids	-	-	-	5.678	4.437	4.610	4.653
Brunswick	-	6.891	3.996	3.256	3.331	3.168	3.331
Fort Dodge	3.036	3.436	3.191	3.052	3.210	3.157	3.047
Grand Rapids	4.650	4.844	5.425	5.388	5.359	5.737	4.909
New Orleans	-	-	-	4.780	3.642	3.406	3.233
Sigurd	4.028	4.234	4.000	4.051	3.819	3.873	3.775
Wilmington	-	-	-	-	4.845	3.962	3.753

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BOARD LOADING COSTS

<u>PLANT</u>	<u>DIRECT COST PER MSF</u>						
	<u>1958</u>	<u>1959</u>	<u>1960</u>	<u>1961</u>	<u>1962</u>	<u>1963</u>	<u>1964</u>
Acme	\$1.584	\$1.790	\$1.966	\$1.787	\$1.802	\$1.641	\$1.534
Akron	1.823	2.141	1.844	1.836	1.800	1.634	1.551
Blue Rapids	-	-	-	1.586	1.537	1.222	1.188
Brunswick	-	2.664	1.851	1.715	1.903	1.415	1.500
Fort Dodge	1.832	1.920	1.890	1.742	1.573	1.466	1.448
Grand Rapids	1.179	1.424	1.918	1.587	1.536	1.281	1.191
New Orleans	-	-	-	2.392	2.684	1.570	1.417
Sigurd	2.034	2.109	2.122	2.188	1.932	1.886	1.907
Wilmington	-	-	-	-	1.484	.939	.848

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COST PER \$100.00 PAYROLL - RETRO-STANDARD - ACTUAL - OVERTIME PENALTY EXEMPT

POLICY YEAR - JULY 1 to JULY 1

PLANT	1956	1957	1958	1959	1960	1961	1962	1963
<u>ACME</u>								
Retro-Standard	\$ 2.42	\$ 2.90	\$ 1.67	\$ 1.74	\$ 1.68	\$ 1.80	\$ 1.38	\$ 1.45
Actual	1.59	1.83	0.83	0.71	0.51	1.25	1.15	0.65
<u>AKRON</u>								
Retro-Standard	3.65	3.41	2.84	2.93	2.17	2.27	2.03	1.63
Actual	2.96	2.75	2.03	2.40	0.77	1.57	2.00	1.36
<u>BLUE RAPIDS</u>								
Retro-Standard	2.17	2.10	2.09	2.11	1.54	1.12	1.31	1.57
Actual	2.14	0.93	0.96	0.29	- *	0.45	0.82	0.89
<u>FORT DODGE</u>								
Retro-Standard	1.14	1.06	0.84	0.85	0.70	0.64	0.66	0.77
Actual	1.09	0.93	0.21	0.33	0.50	0.31	0.21	0.28
<u>GRAND RAPIDS</u>								
Retro-Standard	1.42	1.47	1.26	1.22	1.45	2.00	1.68	2.06
Actual	1.42	1.40	1.09	1.02	1.44	1.94	1.28	1.59
<u>SIGURD</u>								
Retro-Standard	1.21	1.38	1.42	1.39	0.88	0.75	0.79	0.88
Actual	1.21	1.36	1.22	1.04	0.47	0.54	0.30	0.36
<u>PRYOR</u>								
Retro-Standard	2.30	2.27	1.92	1.83	2.20	1.72	1.11	1.30
Actual	1.54	1.60	1.24	0.86	1.55	0.93	0.41	0.43

BRUNSWICK

Retro-Standard	1.23	0.91	1.02	0.88	1.10
Actual	0.38	0.32	0.37	0.36	0.61

NEW ORLEANS

Retro-Standard	1.49	1.35	1.48
Actual	0.51	0.36	0.51

WILMINGTON

Retro-Standard	0.88	0.85	1.03
Actual	0.25	0.34	0.51

TOTAL PLANTS

Retro-Standard	2.12	1.68	1.39	1.17	1.29
Actual	1.62	1.08	0.87	0.72	0.74

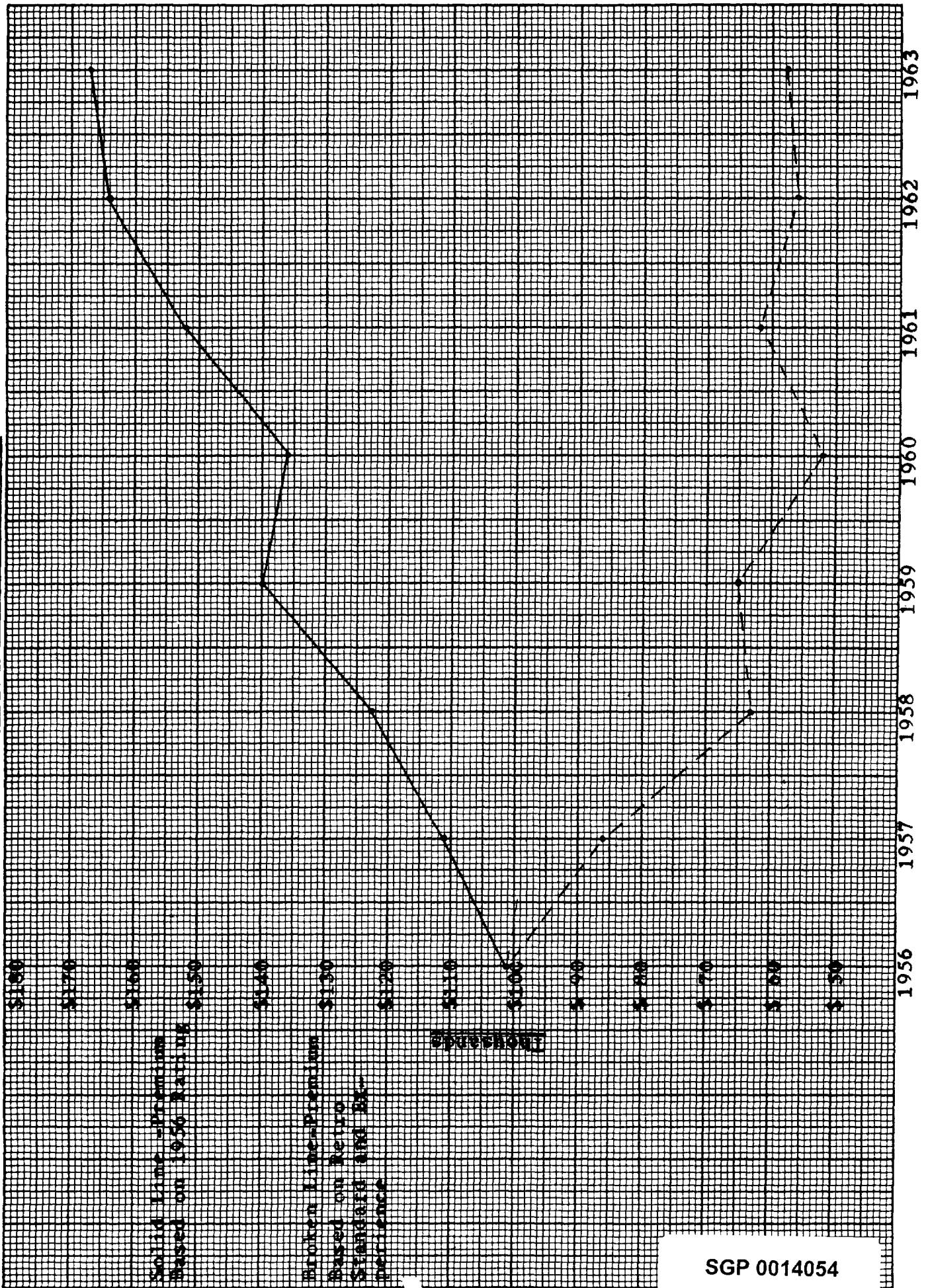
Retro-Standard Rate based on Manual and Experience. Experience of 3 years determine rating, i.e. 1960, 1961 and 1962 establish 1964 retro.

* Blue Rapids 1960 Actual indicates no cost. This is due to reserves returned. Premium was \$3135.00, reserves returned \$4000.00.

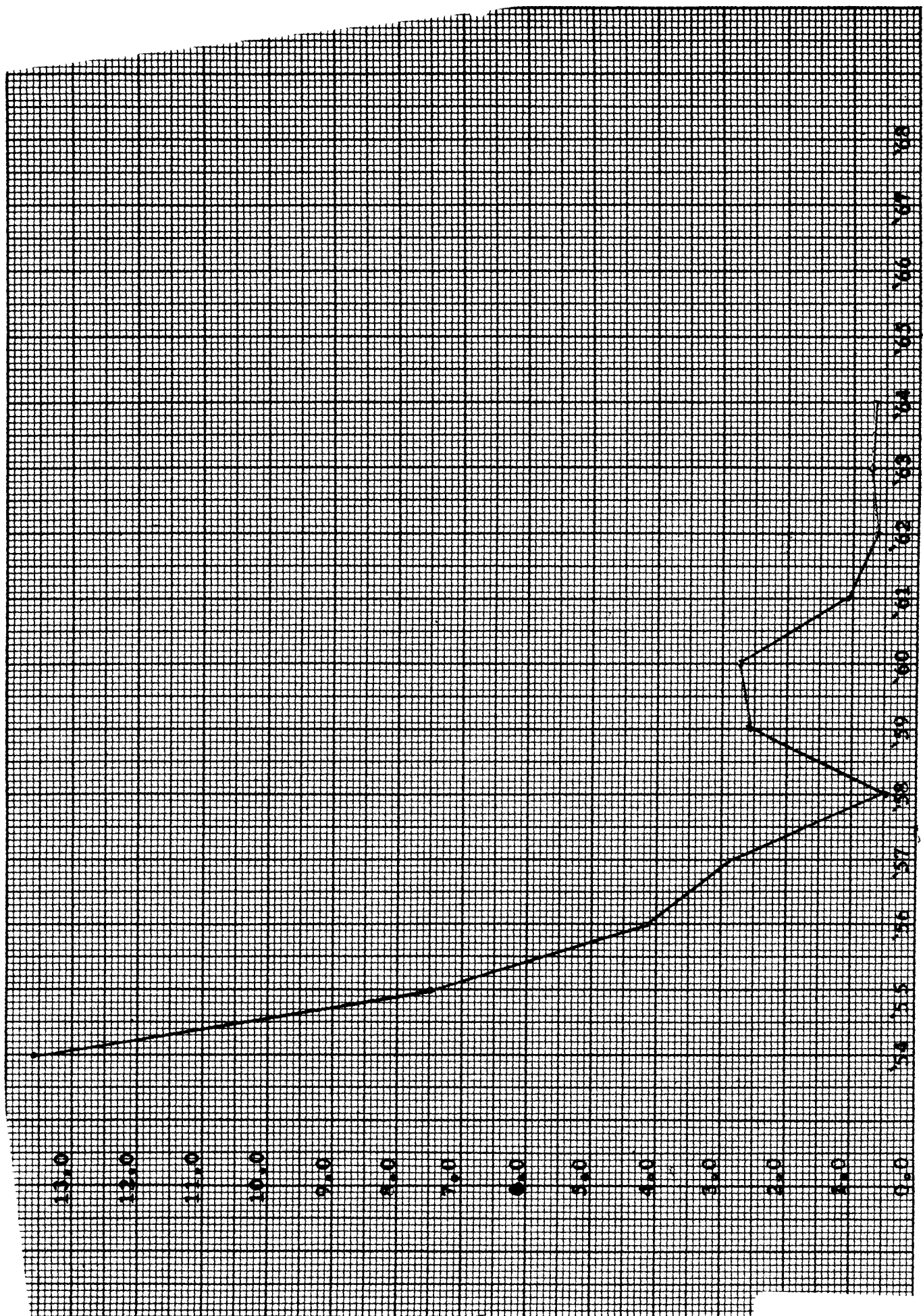


PREMIUM YEAR JULY 1 to JULY 1.

PROJECTED PREMIUM - BASED ON 1956 RETRO-STANDARD
RATINGS PER \$100 PAYROLL

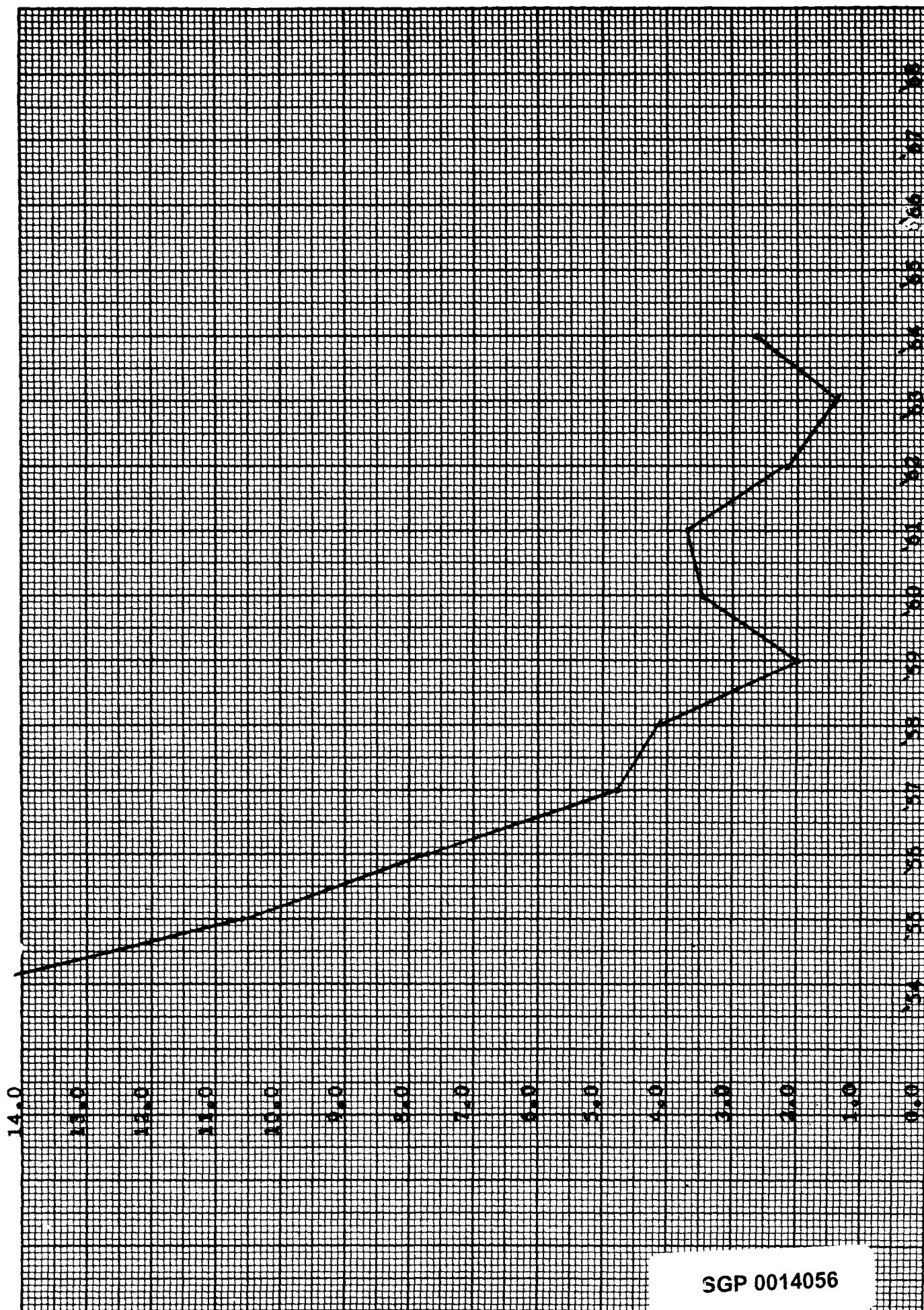


LAND FREQUENCIES - GYPSUM PLANTS



SGP 0014055

LOST TIME FREQUENCIES - ALL PLANTS



SGP 0014056