

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

MONTH **April 1966**
ACTG, TEXAS PLANT

	<u>1/4" Board</u>	<u>3/8" Board</u>	<u>1/2" Board</u>	<u>5/8" Pine Strip</u>
Super	7.986	7.986	7.986	7.986
Glue	.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	1.263	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
Winse. & Ldg. -Direct	1.354	1.354	1.354	1.354
" " -Overhead	.834	.834	.834	.834
TM Cost	.159	.159	.159	.675
TOTAL SALEABLE COST	<u>\$15.927</u>	<u>\$16.393</u>	<u>\$17.192</u>	<u>\$23.255</u>
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	<u>\$ 17.736</u>	<u>\$17.838</u>	<u>\$ 18.890</u> ✓	<u>\$ 25.313</u>

PLAINTIFF'S EXHIBIT

GP-872

SGP 0002875

CONVERSION COST-DIRECT LABOR
BOARD MANUFACTURING

Month Adp April 1966
Acme, Texas Plant

	<u>Mach Hrs.</u>	<u>Man Hrs.</u>	<u>% of</u> <u>Man Hrs.</u>	<u>Direct</u> <u>Labor</u>
A-1 4' Bd.	<u>620.99</u>	<u>10,333</u>	<u>92</u>	<u>\$ 31,863.93</u>
A-2 2' Bd.	<u>7.00</u>	<u>98</u>	<u>1</u>	<u>346.35</u>
A-3 Sheathing	<u>48.01</u>	<u>857</u>	<u>7</u>	<u>2,424.43</u>
	<u>676.00</u>	<u>11,288</u>	<u>100</u>	<u>\$24,634.71</u>

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

<u>Product</u>	<u>Gross Production</u>	<u>Mach Hrs.</u>	<u>Direct Labor</u>	<u>Cost per M</u>
1/4" Reg Bd.	<u>780</u>	<u>21.37</u>	<u>\$ 1,096.53</u>	<u>\$ 1.406</u>
3/8" Reg Bd.	<u>1,843</u>	<u>34.22</u>	<u>2,782.11</u>	<u>1.510</u>
1/2" Reg Bd.	<u>13,524</u>	<u>431.88</u>	<u>22,160.41</u>	<u>1.639</u>
5/8" FS Bd.	<u>1,548</u>	<u>66.04</u>	<u>3,388.61</u>	<u>2.189</u>
Other 4' Bd.	<u>1,316</u>	<u>47.48</u>	<u>2,436.27</u>	<u>--</u>
All others	<u>977</u>	<u>55.01</u>	<u>-</u>	<u>--</u>
TOTALS	<u>19,988</u>	<u>676.00</u>	<u>\$ 31,863.93</u>	<u>--</u>

**CONVERSION COST - OTHER VARIABLES AND OVERHEADS
BOARD MANUFACTURING**

Month April
Acme, Texas Plant

<u>Product</u>	<u>Gross Production</u>	<u>Mach Hrs</u>	<u>Other Variables</u>	<u>Cost per M Other Variables</u>	<u>Overhead</u>	<u>Cost per M Overhead</u>
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	2,548	66.04	2,377.92	1.536	2,610.66	1.686
TOTALS	<u>17,695</u>	<u>573.51</u>	<u>\$20,650.49</u>	<u>-</u>	<u>\$22,671.68</u>	<u>-</u>

**TWIN MOUNTING COST
BOARD MANUFACTURING**

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

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	181	4.682
72# Gray	1004.07	3.226	3.239	182	3.304
Stucco	838.604	2.304	.966	103.04	.995
Core Adhesive	4.25	5.16	.229	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	.062	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					9.926

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MATERIALS COSTPRODUCT-3/8" Regular BoardMONTH 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
Accl. Block	4.00	.843	.034	68	.023
Pot. Sulphate	3.00	2.54	.076	60	.046
Disp. Agent	1.50	4.23	.063	113	.072
Foaming Agent	.60	13.00	.078	89	.069
Edge Paste	.20	8.08	.016	64	.010
Talc	.08	1.93	.002	348	.007
Pulp	4.50	1.20	.054	4	.002
Fiberglass	.39	26.00	.101	101	.102
Total Materials -/-Saleable/Cross			9.854		9.782
					96.06
Materials Cost Saleable Production					10.167

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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# Gray	1004.07	3.226	3.239	102	3.304
Stucco	1518.511	2.304	1.749	97.63	1.708
Core Adhesive	7.00	3.16	.361	74	.267
Accel. Block	9.00	.843	.076	68	.052
Pot. Sulphate	4.00	2.34	.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			10.564		10.407
-/% Saleable/Gross					97.32
Materials Cost Saleable Production					10.686

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MATERIAL COSTSPRODUCT - 5/8" FirestopMONTH 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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