

CYANAMID

AMERICAN CYANAMID COMPANY

POLYMER & CHEMICALS DEPARTMENT

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE **DEC** **1979**

Mr. H. C. Gaffney

Jan. 28, 1980

Chicago

B. G. Witherspoon

Charlotte

280

Mr. F. B. Dorf NA

Mr. C. W. Postas NA

DIRECT COST VARIATION

During the month of December 1979, the Chicago Plant generated an unfavorable variation of \$(196,493) as shown below:

	December 1979 Favorable (Unfavorable)	Cumulative Favorable (Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	(22.1)	(69.4)
Stabilizers	(26.8)	37.4
Plant General Expense	(7.8)	(23.0)
Control Laboratory	-	(.7)
Plant Protection	(13.8)	(10.0)
Steam	(5.5)	(22.9)
Sub Total	(76.0)	(88.6)
2. <u>Material Price Variance</u>	(120.5)	(1,141.1)
Grand Total	(196.5)	(1,229.7)

A comparison of production level versus budget is tabulated below:

<u>Production Department</u>	<u>December 1979</u>	<u>Y-T-D Cumulative</u>
Litharge	72	99
Stabilizers	75	127
Total Plant	74	110

CYWI 6-002102

N14749.01

The major components contributing to the current month and cumulative variances are listed below:

	Favorable (Unfavorable)				
	Service			Total	Total
	Litharge	Stabilizers	Dept.		
<u>Variable</u>					
Material & Containers	(.1)	(1.2)		(1.3)	(8.7)
Overhead	(9.4)	(4.1)		(13.5)	(39.1)
Sub Total	(9.5)	(5.3)		(14.8)	(47.8)
<u>Price</u>					
Labor	(.7)	(2.4)		(3.1)	(2.1)
Prime Period Cost	(4.5)	(8.4)	(27.1)	(40.0)	(104.1)
Sub Total	(5.2)	(10.8)	(27.1)	(43.1)	(106.2)
Total Controllable Cost	(14.7)	(16.1)	(27.1)	(57.9)	(154.0)
Allocated Overhead	(.5)	(3.2)		(3.7)	(7.9)
IAFA	(6.9)	(7.5)		(14.4)	73.3
Total	(22.1)	(26.8)	(27.1)	(76.0)	(88.6)

An analysis of the current month's variance is tabulated below:

1. Manufacturing Variance

Variable Materials

Litharge Bulk

Higher than standard usage of Litharge Bulk in Stabilizer during December

(3.3)

Other Variable Usage

2.0 (1.3)

Variable Overhead

Fuel Oil

Higher than standard price for Fuel Oil

(5.5)

Natural Gas

Higher than standard purchase price for Natural Gas

(3.5)

Printing Supplies

Printing supplies in Litharge Department higher than standard

(2.3)

Other Variable Overhead

(2.2) (13.5)

Price

Labor

Unit cost for direct labor in Stabilizer Department higher than budgeted average

(3.1)

Prime Period Overhead

Maintenance & Repair

Adjusting maintenance to reflect yearly conditions

(8.7)

Vacation and Holiday

Actual vacation and holiday payments higher than anticipated

(3.2)

Other Prime Period Overhead

(1.0) (12.9)

Service Departments

Plant Protection

Property Taxes adjusted to reflect actual charges for 1979

(14.4)

Other expenditures

.6 (13.8)

Plant General Expense

Unfavorable variation as follows:

Purchased Services

(2.4)

Operating Supplies

(4.2)

Other Variation

(1.2) (7.8)

Control Lab

0.

Steam

Purchase price for Natural Gas higher than budgeted

(3.6)

Other Steam Variation

(1.9) (5.5)

Total Controllable Costs

(57.9)

Allocated Overheads

Primarily due to allocated portion of maintenance and repair

(3.7)

LAFA

Litharge

(6.9)

Stabilizers

(7.5) (14.4)

2. Price Variance

Significant items are listed below:

Pig Lead

Average purchase price for Pig Lead \$.1952 over
standard

(117.6)

Phthalic Anhydride

Purchase price for Phthalic Anhydride \$.1589 over
standard

(2.1)

Other Price Variation

(.8) (120.5)

Plant Variation for December

\$(196.5)

The allocation of the net variation of \$(196.5) to the Plastic Additives
Department amounts to \$(136.7).

BCW/kf

B. G. Witherspoon

I N D E X

1. SUMMARY OF COST BY ELEMENTS OF EXPENSE
2. ANALYSIS OF STANDARD COST VARIANCE AND ALLOCATION BY COMMERCIAL RESPONSIBILITY
3. SUMMARY OF MANUFACTURING OPERATIONS AND ANALYSIS OF VARIATION
4. STANDARD COST OF PRODUCTION AND QUANTITIES PRODUCED
5. DEPARTMENTAL EXPENSE ANALYSIS - LITHARGE
6. DEPARTMENTAL EXPENSE ANALYSIS - STABILIZER
7. DEPARTMENTAL EXPENSE ANALYSIS - PLANT PROTECTION
8. DEPARTMENTAL EXPENSE ANALYSIS - WAREHOUSING
9. DEPARTMENTAL EXPENSE ANALYSIS - MAINTENANCE AND CONSTRUCTION
10. DEPARTMENTAL EXPENSE ANALYSIS - PLANT GENERAL
11. DEPARTMENTAL EXPENSE ANALYSIS - CONTROL LAB
12. DEPARTMENTAL EXPENSE ANALYSIS - STEAM
13. MATERIAL PRICE VARIANCE
14. MATERIAL USAGE VARIANCE
15. INVENTORY ACTIVITY
16. INVENTORY AND USAGE DATA
17. ANALYSIS OF MISCELLANEOUS EXPENSE

AMERICAN CYANAMID COMPANY
CHICAGO PLANT
SUMMARY OF COST BY ELEMENT OF EXPENSE
December 1979

Page 1 of 2

	CURRENT MONTH	CUMULATIVE
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants	—	—
Materials (Mfg.) ACCO Plants	301	5957
Manufactured Goods	34186	5961019
Purchased Raw Materials	229860	3982679
Containers	3290	71959
Materials & Containers Price Variance	120461	1141246
TOTAL	695478	11162860
<u>DIRECT LABOR AND RELATED EXPENSES</u>		
Hourly Labor	18425	219407
Vacation & Holiday Payments	5750	20435
Payroll Taxes & Insurance	2684	26696
TOTAL	26859	266538
<u>OTHER EXPENSES</u>		
Other Wages	7450	46236
Salaries - Supervisor	8415	93469
Salaries - Other	12144	143027
Payroll Taxes & Insurance	1454	21346
Postage	212	841
Telephone	626	7739
Teletype and Telegraph	454	2804
Rental of Equipment	75	1652
Property Taxes	17180	47980
Property Insurance	766	9192
Purchased Services	4452	36725
Miscellaneous Expense	168	14080
Depreciation	9388	110971
Purchased Service - ADT	—	2691
TOTAL	62784	538753
<u>OPERATING, MAINT., CONST., SUPPLIES & SERVICE</u>		
Operating Supplies	9360	71217
Catalyst Reserve	—	—
Maintenance Materials	3456	30560
Construction Materials - Job Orders	3845	40251
Contract Work - Job Orders	—	18222
Equipment Rental M & R	—	—
Purchased Maintenance	1275	45954
TOTAL	17936	206204
CARRIED FORWARD	803057	12174355

CYWI 6-002107

N14749.02

AMERICAN CYANAMID COMPANY
CHICAGO PLANT
SUMMARY OF COST BY ELEMENT OF EXPENSE
December 1979

Page 2 of 2

	CURRENT MONTH	CUMULATIVE
BROUGHT FORWARD	<u>80305</u>	<u>12174355</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>4500</u>	<u>90550</u>
Gas	<u>12796</u>	<u>111999</u>
Fuel Oil	<u>7155</u>	<u>33613</u>
Water	<u>1200</u>	<u>8390</u>
Propane Gas	<u>-</u>	<u>-</u>
TOTAL	<u>25651</u>	<u>244552</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
IPS - Stamford Lab.	<u>-</u>	<u>-</u>
Service Charge - TC Lab.	<u>-</u>	<u>-</u>
IPS Warners Lab.	<u>-</u>	<u>-</u>
Service Charge - Bound Brook	<u>2512</u>	<u>30948</u>
Service Charge - Wayne	<u>-</u>	<u>1394</u>
Service Charge - Willow Island	<u>399</u>	<u>42841</u>
Service Charge - Charlotte	<u>675</u>	<u>8100</u>
Service Charge - Engineering ECD	<u>1054</u>	<u>55713</u>
TOTAL	<u>4640</u>	<u>88826</u>
TOTAL PLANT COSTS	<u>833348</u>	<u>12507733</u>
<u>ADD - PROVISIONS</u>		
Vacation & Holiday	<u>-</u>	<u>-</u>
Maintenance & Repair	<u>23737</u>	<u>144839</u>
Fixed Expense	<u>853</u>	<u>-</u>
TOTAL	<u>24590</u>	<u>144839</u>
<u>DEDUCT - CHARGES TO OTHER ACCOUNTS</u>		
Construction Work in Progress	<u>4899</u>	<u>160220</u>
Maintenance & Repair Reserve	<u>12691</u>	<u>144839</u>
Wayne Control - Selling Expense	<u>1696</u>	<u>20674</u>
Wayne Control - Warehousing Expense	<u>6569</u>	<u>85517</u>
Wayne Control - Selling Expense O & B	<u>750</u>	<u>9000</u>
Idle Plant Expense	<u>-</u>	<u>-</u>
Charges to Other Locations	<u>-</u>	<u>-</u>
TOTAL	<u>26605</u>	<u>320250</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>831333</u>	<u>12332322</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>341526</u>	<u>5961019</u>
NET: ACTUAL COST OF GGODS PRODUCED	<u>489767</u>	<u>6371303</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped	<u>320567</u>	<u>5016312</u>
Inv. Adj. Mfg'd Goods	<u>2229</u>	<u>(19909)</u>
Chg. in Inv. Increase(decrease)	<u>(29522)</u>	<u>145190</u>
Std. Cost of Net Production	<u>293274</u>	<u>5141593</u>
Std. Cost Variation-Favorable(Unfavorable)	<u>(196493)</u>	<u>(1229710)</u>
% Variation from Net Std. Cost Production	<u>67.0%</u>	<u>23.9%</u>

CYWI 6-002108

PARENTHESIS=UNFAVORABLE

ORGANIC CHEMICALS DIVIS.

Chicago PLANT

DISTRIBUTION OF STANDARD COST VARIATION

Prepared By	Initials	Date
Approved By		

IN THOUSANDS OF DOLLARS (3)

December 1979

Division	Current Period	Cumulative
<u>Organic Chemicals Division</u>		
Dyes	(58.9)	(467.9)
Textile Chemicals		
Intermediates		
Rubber Chemicals		
Refinery Chemicals		
Lead Stabilizers	(130.9)	(707.1)
Litharge	(158)	(448.7)
Total OCP	(195.6)	(1223.7)
<u>Other Divisions</u>		
Plastics		
Formica		
Pigments		
Agricultural		
International	(.9)	(6.0)
Industrial		
Canadian		
Lederle		
Fine Chemicals		
Total Other Div.	(.9)	(6.0)
Grand Total	(196.5)	(1229.7)

Harrington
Form H-52, Rev. 1-68, form 010-0000

CYWI 6-002109

ANALYSIS OF STANDARD COST VARIATION
ORGANIC CHEMICALS DIVISION

Chicago
PLANT
Dec 1979

PARENTHESIS = UNFAVORABLE

				In Thousands Dollars	
				Current Month	Cumulative
1	Variable Materials			(1.2)	(8.5)
2	Variable Overheads			(11.3)	(24.9)
3	Total Variable			(12.5)	(33.4)
4	Labor				
5	Price			(2.4)	(2.1)
6	Operations			(2.2)	(14.1)
7	Total			(4.6)	(16.2)
8	Prime Period Cost			(13.7)	(47.2)
9	Total			(30.8)	(96.8)
10	Expenditures Service Dept.			(27.1)	(5.9)
11	Allocated Costs			(3.7)	(8.2)
12	IAFA			(14.4)	73.3
13	Material Price Variation			(120.5)	(1141.1)
14	Total Variance			(196.5)	(1229.7)
15	Absorbed by Origination Plant/Division			(215.4)	(1028.1)
16	Transferred to Other Division (Sch. II)			(1.0)	(5.1)
17				(216.4)	(1033.2)
18	Production Volume				
19	Standard Cost of Production			293.2	5141.6
20	Actual Cost of Production			489.7	6371.3
21	Variance			(196.5)	(1229.7)
22	Variance % of Standard Value			67.0 %	23.9 %
23	Total Variance			(196.5)	(1229.7)
24	Rate of Operation			74 %	110 %
25	Fixed Expense Earned			40.9	709.1
26	Fixed Expenses Budgeted			55.3	646.9

CYWI 6-002110

STANDARD COST OF PRODUCTION REPORT

PERIOD: 01-01-01
 PLANT: 01-01-01

ITEM NO.	PRODUCT NAME	LINE	QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	YEAR TO DATE STANDARD DOLLARS
9230001	LITHIUM BATTERY	01	100,000	0.373300	04,894	3,144,100	3,554
9230002	LITHIUM BATTERY	01	100,000	0.379700	04,994	14,400CR	3,611CR
9230003	LITHIUM BATTERY	21	976,951	0.373900	365,025	10,307,779	3,905,617
ACTUAL EXPENDITURES					312,225CR		3,553,724CR
VARIATION					71,165CR		22,075CR

GROSS PRODUCTION AT STD 101,001 290,920 14,003,419 5,372,560

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 D. PARIMENT 682
 PERIOD DEC 1979
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	YEAR TO DATE	
							1979	1980
9534501	CYASTAB #15	01	29,600	3.96700	11,743	514,800	11,743	514,800
9534502	CYASTAB #40	01	129,302	3.98700	21,927.3	1,921,500	21,927.3	1,921,500
9534505	CYASTAB #611	01		3.34000		22,000		22,000
9534506	CYASTAB #621	01	21,520	2.20000	14,725.0	202,500	14,725.0	202,500
9534509	CYASTAB #15-24	01		4.00500		325,608		325,608
9534513	CYASTAB #15 DUSINESS	01	17,500	3.30000	7,875	63,700	7,875	63,700
9534514	CYASTAB #15 DUSINESS	01	24,900	2.71300	7,200	223,600	7,200	223,600
9534515	CYASTAB #15 DUSINESS	01	10,000	4.23000	7,950.00	200,000	7,950.00	200,000
9534516	CYASTAB #15 DUSINESS	01	1,700	3.35000	5,725.00	16,100	5,725.00	16,100
9534517	CYASTAB #15 DUSINESS	01	1,700	3.35000	5,725.00	2,223,193	5,725.00	2,223,193
9534518	CYASTAB #15 DUSINESS	01		3.35000		722,900		722,900
9534519	CYASTAB #15 DUSINESS	01		4.12200		17,500		17,500
9534520	CYASTAB #15 DUSINESS	01		3.25200		324,000		324,000
9534521	CYASTAB #15 DUSINESS	01		3.39100	21,441	1,700,100	21,441	1,700,100
9534522	CYASTAB #15 DUSINESS	01		3.33100		4,000		4,000
9534523	CYASTAB #15 DUSINESS	01		3.32600	17,977	509,100	17,977	509,100
9534524	CYASTAB #15 DUSINESS	01	34,900	4.10000	13,760	362,294	13,760	362,294
9534525	CYASTAB #15 DUSINESS	01	50,211	4.00500	22,514	540,514	22,514	540,514
9534526	CYASTAB #15 DUSINESS	01	22,000	3.75800	34,930	258,300	34,930	258,300
9534527	CYASTAB #15 DUSINESS	01		4.14500		27,000		27,000
9534528	CYASTAB #15 DUSINESS	01		4.50400		207,400		207,400
9534529	CYASTAB #15 DUSINESS	01	17,000	4.15400	4,951	21,000	4,951	21,000
9534530	CYASTAB #15 DUSINESS	01		4.14600		8,400		8,400
9534531	CYASTAB #15 DUSINESS	01		3.32000		133,800		133,800
9534532	CYASTAB #15 DUSINESS	01		3.30000		5,000		5,000

CYWI 6-002112

PH-PA3369-30 INDICATES LINEAL VARIANCE C.D.S.I. A.N.A.L.Y.S.I.S. PERIOD DATE 8/21/78 PAGE 1

PLANT 097 DEPT LETHARGE 681
 CURRENT VARIANCE PERIOD TO DATE VARIANCE YEAR TO DATE VARIANCE
 -- VARIANCE -- -- VARIANCE -- -- VARIANCE --

ACTUAL STNRD TOTAL OPER YIELD DESCRIPTION ACTUAL STNRD TOTAL OPER YIELD
 205.3 205.3 .1- .1- MATERIAL-VENDOR 3547 3547 1- 1-
 53.0 53.0 .1- .1- MATERIAL-INTER 1313 1313 3- 3-
 .8 .8 .1- .1- CONTAINERS 18 18 1- 1-

264.1 264.1 .1- .1- TOTAL MTRLS 4879 4879 4- 4-
 PRICE
 2.5 .1 2.4- 2.4- OPERATING SUPLS 8 1 7- 7-
 7.2 1.6 5.5- 5.5- FUEL 34 28 6- 6-
 1.8 1.8 .2 2- ELECTRICITY PUR 34 32 2- 2-
 .9 .2 .6- .6- WATER PURCHASED 7 4 3- 3-
 1.5 .5 1.0- 1.0- GAS PURCHASED 11 8 3- 3-

13.1 4.2 9.3- 9.3- TOTAL OVRHS 94 73 1- 1-
 277.8 268.3 9.4- 9.4- TOTAL VARIABLE 4973 4949 25- 25-
 BUDGET

4.2 4.2 2.0- 2.0- 1.3- 1.3- 1.3- 1.3- 1.3- 1.3-
 2.1 1.7 .8- .8- 1.3- 1.3- 1.3- 1.3- 1.3- 1.3-
 5.3 4.3 1.0- 1.0- 1.3- 1.3- 1.3- 1.3- 1.3- 1.3-
 2.2 2.2 .1 .1 .1 .1 .1 .1 .1 .1
 4.9 3.2 1.7- 1.7- 1.7- 1.7- 1.7- 1.7- 1.7- 1.7-
 .1 .1 .1 .1 .1 .1 .1 .1 .1 .1

23.2 17.8 5.3- 5.3- 4.6- 4.6- 4.6- 4.6- 4.6- 4.6-
 301.0 296.1 14.7- 14.7- 14.0- 14.0- 14.0- 14.0- 14.0- 14.0-
 5228 5199 38- 38-
 BUDGET

7.0 6.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0 1.0
 1.1 .7 .3- .3- .3- .3- .3- .3- .3- .3-
 1.7 0.5 .2- .2- .2- .2- .2- .2- .2- .2-
 19.4 13.8 .5- .5- .5- .5- .5- .5- .5- .5-
 21.8 21.8 2- 2-
 103 103 10 10 10 10 10 10 10 10

1.1 .7 .3- .3- .3- .3- .3- .3- .3- .3-
 1.7 0.5 .2- .2- .2- .2- .2- .2- .2- .2-
 19.4 13.8 .5- .5- .5- .5- .5- .5- .5- .5-
 21.8 21.8 2- 2-
 103 103 10 10 10 10 10 10 10 10

1.1 .7 .3- .3- .3- .3- .3- .3- .3- .3-
 1.7 0.5 .2- .2- .2- .2- .2- .2- .2- .2-
 19.4 13.8 .5- .5- .5- .5- .5- .5- .5- .5-
 21.8 21.8 2- 2-
 103 103 10 10 10 10 10 10 10 10

PN-201309 - 30		INDICATES LINEAL VARIANCE		C.O.S.T. ANALYSIS		PERIOD DATE 07/11/78		PAGE 2	
AS	PLANT 097	DEPT LITHARGE	681						
CURRENT WEEK		PERIOD TO DATE		EXPENSE CLASS		YEAR TO DATE			
VARIANCE		VARIANCE		VARIANCE		VARIANCE			
ACTUAL	BUDGET	TOTAL	OPER	YIELD	DESCRIPTION	ACTUAL	BUDGET	TOTAL	OPER
425	9.15	6.95	6.95	6.95	TOTAL VOLUME	25	25	25	25
313.2	290.4	22.1	16.5	16.5	TOTAL	5844	5372	72	70

PH-203189-30 --- INDICATES UNCAP VARIANCE C.D.S.T. A.N.A.L.Y.S.I.S. PERIOD DATE 8/2/78 PAGE 4

AS PLANT 097 DEPT STABILIZERS 682
CURRENT WEEK PERIOD TO DATE --- VARIANCE --- YEAR TO DATE --- VARIANCE ---
--- VARIANCE ---

ACTUAL BUDGET TOTAL	OPER YIELD	ACTUAL BUDGET TOTAL	OPER YIELD	DESCRIPTION	ACTUAL BUDGET	TOTAL OPER YIELD
V	7.5	7.5	7.5	VS- VOLUME	96	96
V	3.1	3.1	3.1	VS- SHUTDOWN RESV.		
	3.1	3.1	3.1	TOTAL VOLUME	96	96
	310.8	344.1	26.8	VS- TOTAL	5692	5731
					51	55

PARAJOS 20... INDICATES UNK. VARIANCE... C.D.S.I. A.N.A.L.Y.S.I.S... PERIOD DATE 8/21/78... PAGE 1

KS	PLANT 097	DEPT	PLANT - MFG	PERIOD TO DATE	EXPENSE CLASS	YEAR TO DATE	VARIANCE

ACTUAL	STNRD TOTAL	OPER YIELD	STNRD TOTAL	OPER YIELD	DESCRIPTION	ACTUAL	STNRD TOTAL	OPER YIELD
P	229.9	1.7-	1.7-	1.7-	MATERIAL-VENDOR	3983	3978	4-
	22				MATERIAL-ACCD	4	3	
	307.1	.1	.1	.1	MATERIAL-FILTER	5401	5389	13-
					MATERIAL-INFRA	2	2	2-
	3.3	3.7	3.4	3.4	CONTAINERS	72	83	11
					TOTAL MTRLS	9462	9453	8-

PRICE	PRICE	VARIABLE OVRH	PRICE	VARIABLE OVRH	PRICE

BUDGET	BUDGET	BUDGET	BUDGET	BUDGET	BUDGET

VOLUME	VOLUME	VOLUME	VOLUME	VOLUME	VOLUME

PN-P01305 - 29

INDICATES UNEVEN VARIANCE

C.O.S.T. ANALYSIS

PERIOD DATE 12/31/79
RUN DATE 01/11/80

PAGE 2

KS

PLANT 097

DEPT PLANT - MFG

CURRENT WEEK

PERIOD TO DATE

-EXPENSE CLASS-

YEAR TO DATE

-- VARIANCE --

-- VARIANCE --

-- VARIANCE --

ACTUAL	BUDGET	TOTAL	OPER	YIELD	ACTUAL	BUDGET	TOTAL	OPER	YIELD	DESCRIPTION	ACTUAL	BUDGET	TOTAL	OPER	YIELD
										VOLUME					
										SHUTDOWN RESV.					
										TOTAL VOLUME					
										TOTAL					

DEDUCT

Change Mfg mat. Own

341.6 341.6
342.1 293.2 (48.9)

5957 5959
5173 5141 (32)

SERVICE DEPT VARIANCE

Steam Plant Maint. Exp.
Plant Protection

5.5 5.5
7.8 7.8
13.8 13.8
27.1 27.1

23 23
1 1
10 10
57 57

Net Mfg Cont. Variance

349.2 293.2 (16.0)

5230 5141

Net Plant Variance

120.5 120.5

1141 1141

489.7 293.2 (196.5)

6371 5141 (1230)

CYWI 6-002119

PH-263369-31 INDICATES UNFAM VARIANCE C.D.S.I. A.M.A.L.Y.S.I.S. PERIOD DATE 12/31/79 PAGE 1

PLANT CHICAGO

DEPT 100

RUN DATE 01/11/80

C.U.R.R.E.N.T. ACTUAL	M.E.E.A. TOT VAR	P.E.R.I.O.D. ACTUAL	T.O. TOT VAR	D.A.T.E. TOT VAR	EXPENSE CLASS	Y.E.A.R. ACTUAL	I.D. TOT VAR
PRIME PERIOD COSTS							
17180		14390-			PROPERTY TAXES	47930	1438
156		147			PROPERTY INSURA	9192	176
		167			PURCHASED SERVI	2591	200
		269			PURCHASED SERVI		269
75					DEPRECIATION	312	322
54		37-			OTHER OPERATING	54	150
18476		13815-			TOTAL PRIME PRD CST	60829	992
4241-		4242-			BUDGETED DIST.		5090
		4241			DIST OF COST CE	50892-	5089
4241-		1-			TOTAL DISTRIB COSTS	50892-	1
13035		13435-			TOTAL VARIANCE	9937	973

CYWI 6-002120

PM-23349-2-31	INDICATES UNEAV VARIANCE	C.D.S.I.	A.M.A.I.Y.S.I.S	PERIOD DATE	12/31/79	PAGE	2
PLANT CHICAGO	DEPT	CHSE AND SHIPPING	124	RUN DATE	01/11/80		
C.O.B.R.E.N.I.	M.E.E.N.	P.E.R.I.O.D.	T.O.D.A.T.E	-EXPENSE CLASS-	Y.E.A.R.	T.O.D.A.T.E	TOT VAR
ACTUAL		ACTUAL		TOT VAR	ACTUAL		
PRIME PERIOD COSTS							
89	89-	PAYROLL TAXES	810			010-	
20	20-	PAYROLL INSURAN	179			179-	
1575	622	OTHER WAGES-HOU	11688			176	
542	27	SALARIES-OTHER	6775			53	
51	79	PAYROLL TAXES	623			817	
9	20	PAYROLL INSURAN	113			235	
	31	RENTAL OF EQUIP	7425			996	
675		1PS-ROUND WOOD	77			77-	
	36-	PURCHASED SEVVI	10932			70	
751		DEPRECIATION	24648			2352	
785	1465	OTHER OPERATING	5110			8-	
459	42-	ELECTRICITY PUR	163-			163	
		PURCHASED ELECT					
5167	363	TOTAL PRIME PERIOD COST	67917			5643	
ALLOCATED COSTS							
1534	61-	OVERHEADS	17137			61-	
1238	61-	TOTAL ALLOC COSTS	17137			61-	
6701	502	TOTAL PRIME & ALLOC	85054			4392-	
6701-	7501-	COMPLETED DIST				90736-	
6701-	6701	DIST OF COST LE	85051-			85051	
6701-	702-	TOTAL DISTRIB COSTS	85051-			4385-	
TOTAL VARIANCE							
			3			3-	

CYWI 6-002121

C.D.S.I. - A.N.A.L.Y.S.I.S.		PERIOD DATE 12/31/79		PAGE	
PLANT CHICAGO		DEPT PLANT GENERAL		EXPENSE CLASS	
C.U.B.M.E.N.I. - A.E.E.K.		P.E.R.I.O.D. 12		Y.E.A.R. TO DATE	
ACTUAL	TOT VAR	ACTUAL	TOT VAR	ACTUAL	TOT VAR
PRIME PERIOD COSTS					
43	43	43	43	43	43
10	10	10	10	10	10
1167	1167	1167	1167	1167	1167
5815	5815	5815	5815	5815	5815
43	43	43	43	43	43
44	44	44	44	44	44
212	212	212	212	212	212
426	426	426	426	426	426
454	454	454	454	454	454
75	75	75	75	75	75
399	399	399	399	399	399
575	575	575	575	575	575
1837	1837	1837	1837	1837	1837
452	452	452	452	452	452
157	157	157	157	157	157
177	177	177	177	177	177
1566	1566	1566	1566	1566	1566
3740	3740	3740	3740	3740	3740
PAYROLL TAXES					
PAYROLL INSURAN					
OTHER WAGES-HOU					
SALARIES-OTHR					
PAYROLL TAXES					
PAYROLL INSURAN					
POSTAGE					
TELEPHONE					
TELETYPE & TELE					
RENTAL OF EQUIP					
TIPS-WILLOW ISLA					
SER CHGS FRIM C					
TIPS-ROUND BRIDOK					
PURCHASED SERVI					
MISCELLANEOUS E					
DEPRECIATION					
APPAREL ISSUES					
OTHER OPERATING					
TIPS-ENG ECD AND					
ELECTRICITY PUR					
PURCHASED ELECT					
TOTAL PRIME PWD CSI					
ALLOCATED COSTS					
OVERHEADS					
TOTAL ALLJC COSTS					
TOTAL PRIME K ALLJC					
SUBMITTED DIST.					
DIST OF COST CC					
TOTAL DISTRID COSTS					

INDICATES UNBAL VARIANCE		C.O.S.I. A.W.A.L.Y.S.I.S.	PERIOD DATE 12/31/79	PAGE 4
PLANE CHICAGO		DEPT CONTROL LAB	SID	RUN DATE 01/11/80
C.U.R.L.N.I. N.E.S.K.	P.E.R.I.D.D. TO D.A.I.E.	EXPENSE CLASS	Y.F.A. 9.17	P.A.I.F.
ACTUAL	ACTUAL	TOT VAR	ACTUAL	TOT VAR
PRIME PERIOD COSTS				
			PAYROLL TAXES	51
			PAYROLL INSURAN	11
			OTHER WAGES-HOU	573
			SALARIES-OTHER	673
			PAYROLL TAXES	1632
			PAYROLL INSURAN	253
			PURCHASED SERV	89
			DEPRECIATION	110
			OTHER OPERATING	2472
				4255
			TOTAL PRIME PERIOD COST	6270
ALLOCATED COSTS				
			OVERHEADS	1274
			TOTAL ALLOC COSTS	1274
			TOTAL PRIME & ALLOC	564
BUDGETED DIST.				
			BUDGETED DIST.	4080
			DIST OF COST CE	42852
TOTAL DISTRI COSTS				
			TOTAL DISTRI COSTS	228
TOTAL VARIANCE				
			TOTAL VARIANCE	692

MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION
PERIOD DEC 1979
PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T QUANTITY RECEIVED	M O N E Y VARIANCE-DOLLARS	Y E A R QUANTITY RECEIVED	T O VARIANCE-DOLLARS
0100117	ACETIC ACID	10	77-	16,650	1,065-
0106014	CALCIUM CARBONATE	10	90-	976,950	2,894-
0106902	CARBON DIOXIDE	10	131-	524,037	1,114-
0127117	IMSIL	10		6,000	135-
0177165	150# FIBER DRUMS	23		1,075	376-
0177167	44 GAL FIBER DRUM	23		375	792
0177168	FIBER DRUMS	23		957	717
0178601	PIG LEAD	10	117,575-	9,775,886	1,108,455-
0213514	1500 BAGS	23		76,494	533-
0213516	#810 BAGS	23		30,900	753
0213518	#621 BAGS	23	216-	20,900	1,488-
0213518	50# PLAIN BAGS	23		64,560	2,778-
0213521	#50 BAGS	23		42,718	1,325
0213522	#15 24LB BAG	23		400,012,247	1,891
0213523	50# BAGS	23	156-	72,428	3,115-
0213525					
0213526	DDI 712	23		11,800	281
0239602	LAURIC ACID	10		6,600	823-
0313301	PHOSPHOROUS ACID	10		64,487	4,918
0343001	LILLY MOLOGELL	10		12,090	335-
0343101	NORMAL LEAD STEARATE	10	55-	7,600	73-
0359601	79 TM	10		70,818	18,066-
0363601	TEFLON	12	27-	400	53-
9334801	SULFURIC ACID 93%	10	14	309,990	726
9340601	CALCIUM STEARATE	10		152,987	6,083
9516302	PHIHALIC ANHYDRIDE	10	2,145-	276,250	20,585-
9534701	DI-BASIS LEAD STEAM	10		10,000	1,973-
TOTAL			120,460-		1,141,243-

CYWI 6-002127

A

W10304

MATERIAL VARIANCE REPORT

PAGE 3

DEPARTMENT STABILIZERS
PERIOD DEC 1979
PLANT CHICAGO

682

PRODUCT

0682

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T		M O N T H		Y E A R		T O T A L	V A R I	A M T
		U S G Q T Y	A C T U A L	Q T Y	A M T	U S G Q T Y	A C T U A L			
9534509	CYASTAB #15-24	194,313		198,268	1,512	2,953,143	14,448	3,024,419	5,783-	
9534512	CYASTAB 40 DUSTLESS			121	100	1,100	1,100	11,562	438-	
9534513	CYASTAB #15 DUSTLESS					10,950	10,950		4,363-	
9534514	CYASTAB 621 DUSTLESS					1,550	1,550		452-	
9534582	BULK LEAD CARBONATE									
9534701	DI BASIS LEAD STLAM									
9534801	CYASTAB 304									
9534807	CYASTAB #810			1,464	583	859,396		860,828	644	
9534815	CYASTAB 810 OILED	38,213		38,213	1	358,594		359,933	564	
9534816	CYASTAB 810 DU	68,067		75,702	3,068	605,107		612,098	2,865	
9534819	CYASTAB 523 DUSTLESS					600			273-	
9535001	CYASTAB #908					21,485		21,551	35	
9535002	CYASTAB #918					44,930		44,929	9	
9535011	CYASTAB 908 DUSTLESS	21,504		21,503		269,536		268,727	413-	
9536903	LITHARGE CUST STL DR					20,800			8,105-	
9536980	LITHARGE BULK	394,831		385,478	3,542	6,557,523		6,539,650	6,756-	

896,054	898,345	1,180-	14,389,625	14,452,956	6,110-
896,054	898,345	1,180-	14,389,625	14,452,956	6,110-*

TOTAL DEPT

CYWI 6-002130

INVENTORY ACTIVITY

	C U R R E N T			C U M U L A T I V E		
	Semi- Processed Goods	Finished Goods	Total	Semi- Processed Goods	Finished Goods	Total
Opening Inventory	<u>77523</u>	<u>323305</u>	<u>400828</u>	<u>75172</u>	<u>150941</u>	<u>226113</u>
By-Product Recov.						
Production	<u>300078</u>	<u>334761</u>	<u>634839</u>	<u>5031057</u>	<u>6071552</u>	<u>11102609</u>
Total to A/C For	<u>377601</u>	<u>658066</u>	<u>1035667</u>	<u>5106229</u>	<u>6222493</u>	<u>11328722</u>
Inventory Adjustment		<u>(2229)</u>	<u>(2229)</u>	<u>11878</u>	<u>8031</u>	<u>19909</u>
Usage	<u>286172</u>	<u>55394</u>	<u>341566</u>	<u>5026678</u>	<u>934337</u>	<u>5961015</u>
Shipments						
Stock Transfer		<u>115918</u>	<u>115918</u>		<u>203647</u>	<u>203647</u>
Customers		<u>204649</u>	<u>204649</u>		<u>2979844</u>	<u>2979844</u>
Ending Inventory	<u>91429</u>	<u>279876</u>	<u>371305</u>	<u>91429</u>	<u>279876</u>	<u>371305</u>

**AMERICAN CYANAMID CO.
ORGANIC CHEMICALS DIVISION**

Chicago PLANT

INVENTORY AND USAGE DATA December 1979

	Initials	Date
Prepared By		
Approved By		

Burrage
Form 4556 Buff - Form 0556 Green

		(1)	(2)	(3)	(4)	(5)	(6)
		In Thousands of Dollars					
Inventory			Opening Balance		Closing Balance		
1 Raw Materials & Supplies - Group A							1
2 Purchased Raw Materials			165		161		2
3 Shipping Containers			52		48		3
4 Coal, Fuel Oil, etc.			3		4		4
5 Stores Materials							5
6							6
7							7
8		Total	220		213		8
9							9
10 Manufactured Materials - Group B							10
11 From Cyanamid Plants			-		1		11
12							12
13		Total	-		1		13
14							14
15							15
16 Processed & Finished Mfg'd Mat'ls-Group C							16
17 Manufactured Finished			323		280		17
18 Returned Mfg'd Goods							18
19 Purch. for Resale							19
20 Semi-Finished			77		91		20
21 Toll Work							21
22 By-Products							22
23 Work in Process							23
24		Total	400		371		24
25							25
26							26
27							27
28 Total Plant Inventory			620		585		28
29							29
30							30
31							31
32							32
33 Usage			Current		Cumulative		33
34 Data			Period				34
35							35
36 Mfg. from other O.C.D. Plants			-		-		36
37 Mfg. from all other ACCO Plants			-		6		37
38			-		12		38
39							39
40							40

CYWI 6-002132

AMERICAN CYANAMID COMPANY
Chicago
 MONTHLY ANALYSIS OF MISCELLANEOUS CHARGES

	MONTH ENDED <u>December</u> 1979	YEAR TO DATE
Contributions, Subscriptions, Etc.		<u>75</u>
Demurrage		<u>265</u>
Job Orders Charged to Expense		
Meal Allowance	<u>11</u>	<u>251</u>
Others	<u>40</u>	<u>758</u>
Employee's Activities	<u>122</u>	<u>835</u>
Sales Tax	<u>2</u>	<u>888</u>
Miscellaneous Income	<u>(542)</u>	<u>(3251)</u>
Stationery & Office Supplies	<u>69</u>	<u>2120</u>
Freight Charges		
Travel & Living	<u>39</u>	<u>1903</u>
Service to Other Locations		
Dues, Memberships & Subscriptions		<u>444</u>
Licenses	<u>30</u>	<u>370</u>
Relocation Expense		
Scrap Sales		
Blood Samples	<u>397</u>	<u>4862</u>
City Head Tax		<u>1290</u>
Temporary Employment		<u>3270</u>
TOTAL	<u>168</u>	<u>14080</u>

CYWI 6-002133