

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

INTERMEDIATES

DEPARTMENT

REPORT

ON

PRODUCTION AND COST

MAC GREGOR LEAD PLANT

CHICAGO, ILLINOIS

DATE DEC 1972

CY-RI 005885

**CYANAMID**

Chicago, Illinois 1-22-73

Mr. B. K. Felter

Chicago, Illinois

Mr. C. R. Oram - BB

Mr. W. T. Ries - BB

**STANDARD COST VARIATION**

Month of December 1972

During the month of December 1972, the Mac Gregor Plant generated a favorable variation of \$3,504. as shown below:

|                                   | December 1972<br>Favorable<br>(Unfavorable) | Prior Mo.<br>Favorable<br>(Unfavorable) | Cumulative<br>Favorable<br>(Unfavorable) |
|-----------------------------------|---------------------------------------------|-----------------------------------------|------------------------------------------|
| 1. <u>Manufacturing Variance</u>  |                                             |                                         |                                          |
| Litharge                          | \$ (12,266.)                                | \$ 2,426.                               | \$ (9,374.)                              |
| Blends                            | 14,486.                                     | (16,373.)                               | (66,128.)                                |
| Plant General Expense             | (1,443.)                                    | (3,340.)                                | (19,160.)                                |
| Control Laboratory                | 18.                                         | (195.)                                  | (605.)                                   |
| Plant Protection                  | 5,424.                                      | (411.)                                  | 1,474.                                   |
| Sub Total                         | <u>6,219.</u>                               | <u>(17,893.)</u>                        | <u>(93,773.)</u>                         |
| 2. <u>Material Price Variance</u> | <u>(418.)</u>                               | <u>(1,475.)</u>                         | <u>(100,356.)</u>                        |
| Sub Total                         | <u>5,801.</u>                               | <u>(19,368.)</u>                        | <u>(194,125.)</u>                        |
| 3. <u>Inventory Revaluation</u>   | <u>2,703.</u>                               | <u>-0-</u>                              | <u>15,498.</u>                           |
| Grand Total                       | <u>\$ 3,504.</u>                            | <u>\$ (19,368.)</u>                     | <u>\$ (178,631.)</u>                     |

A comparison of Production Level vs Budget is tabulated below:

| <u>Production Department</u> | <u>December<br/>1972</u> | <u>Prior<br/>Month</u> | <u>YTD<br/>Cumulative</u> |
|------------------------------|--------------------------|------------------------|---------------------------|
| Litharge                     | 83.8%                    | 111.9%                 | 107.9%                    |
| Blends                       | 90.0%                    | 86.6%                  | 66.7%                     |
| Total Plant                  | 87.6%                    | 101.2%                 | 90.9%                     |

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STANDARD COST VARIATION  
DECEMBER 1972

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The major components contributing to the current months manufacturing variances are listed below:

|                          | Favorable       |               | (Unfavorable)           |                           |                     |              |
|--------------------------|-----------------|---------------|-------------------------|---------------------------|---------------------|--------------|
|                          | <u>Litharge</u> | <u>Blends</u> | <u>Plant Protection</u> | <u>Plant Gen. Expense</u> | <u>Control Lab.</u> | <u>Total</u> |
| <u>Performance</u>       |                 |               |                         |                           |                     |              |
| Materials and Containers | \$ (9,279.)     | \$ 18,238.    |                         |                           |                     | \$ 8,959.    |
| Labor                    | 446.            | (1,949.)      |                         |                           |                     | (1,503.)     |
| Sub Total                | (8,833.)        | 16,289.       |                         |                           |                     | 7,456.       |
| <u>Price</u>             |                 |               |                         |                           |                     |              |
| Labor                    | (251.)          | (340.)        |                         |                           |                     | (591.)       |
| <u>Expenditures</u>      | (3,730.)        | (1,884.)      | 5,424.                  | (1,443.)                  | 18.                 | (1,615.)     |
| <u>Volume</u>            | 548.            | 421.          |                         |                           |                     | 969.         |
| Total                    | \$(12,266.)     | \$ 14,436.    | \$ 5,424.               | \$ (1,443.)               | \$ 18.              | \$ 6,219.    |

An analysis of the above is tabulated below:

1. Manufacturing Variance

Performance

Materials and Containers

Pig Lead

Higher than standard usage of Pig Lead has resulted in an unfavorable variation of

\$ (3,869.)

Litharge Bulk

During December Litharge production equipment was purged for annual repairs. December usage reflects the accumulation of Litharge in the system as well as lower than standard usage during December.

16,321.

All other usage variation

(3,493.) 8,959.

Labor

Higher than budgeted direct labor in Blends Department has resulted in a net unfavorable variance of

(1,503.)

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STANDARD COST VARIATION  
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Price

Labor

Wage increase during November has resulted  
in a price variation of

(591.)

Expenditures - Litharge and Blends

Purchased Utilities

Steam production cost higher than budget

(1,764.)

Maintenance Provision

Variation caused by adjusting maintenance  
provision to reflect actual expenditures  
for year.

(3,874.)

Other Expenditures

24. (5,614.)

Expenditures - Plant Protection

Adjustment of December property tax accrual  
by Wayne Tax Dept. causing a favorable var-  
iation of

5,424.

Expenditures - Control Laboratory

18.

Expenditures - Plant General Expense

Higher than budgeted maintenance during  
December  
Other expenditures

(1,340.)

(103.)

(1,443.)

Volume

Litharge - Production Volume 83.8% of Budget

548.

Blends - Production Volume 90.0% of Budget

421.

969.

Total Manufacturing Variance

\$ 6,219.

2. Material Price Variance

Significant item is listed below:

#621 Bags

Higher than standard cost for #621  
Bags during December

(1,103.)

Other Price Variance

685.

(418.)

3. Inventory Revaluation

Revaluation of several finished products to  
new and revised standard cost resulting in a  
favorable variation of

2,703.

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STANDARD COST VARIATION  
DECEMBER 1972

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Total Variation for December 1972

\$ 8,504.

The allocation of the net variation of \$8,504. to the Intermediates Department amounts to \$7,637. composed of the following:

|                       |           |
|-----------------------|-----------|
| Manufacturing         | \$ 6,749. |
| Material Price        | (708.)    |
| Inventory Revaluation | 1,596.    |
|                       | <hr/>     |
|                       | \$ 7,637. |
|                       | <hr/>     |

*B. G. Witherspoon*  
B. G. Witherspoon  
Plant Accountant

BGW/dll

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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 - BLENDS
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10. DEPARTMENTAL EXPENSE ANALYSIS - WAREHOUSING
11. DEPARTMENTAL EXPENSE ANALYSIS - PLANT PROTECTION
12. MATERIAL PRICE VARIANCE
13. MATERIAL USAGE VARIANCE
14. INVENTORY ACTIVITY
15. INVENTORY AND USAGE DATA
16. STANDARD COST VARIATION BY COMMERCIAL RESPONSIBILITY

CY-RI 005890

AMERICAN CYANAMID COMPANY  
MAC GREGOR LEAD PLANT  
SUMMARY OF COST BY ELEMENT OF EXPENSE  
December, 1972

|                                                         | <u>CURRENT<br/>MONTH</u> | <u>CUMULATIVE</u>  |
|---------------------------------------------------------|--------------------------|--------------------|
| <u>MATERIALS AND CONTAINERS</u>                         |                          |                    |
| Materials (Mfg.) OCD Plants                             | <u>3486</u>              | <u>53012</u>       |
| Materials (Mfg.) Other ACCO Plants                      | <u>248</u>               | <u>2132</u>        |
| Manufactured Goods                                      | <u>178910</u>            | <u>2418445</u>     |
| Purchased Raw Materials                                 | <u>137489</u>            | <u>2026100</u>     |
| Containers                                              | <u>9640</u>              | <u>50931</u>       |
| Materials & Containers Price Variance                   | <u>418</u>               | <u>100356</u>      |
| TOTAL                                                   | <u>330191</u>            | <u>4650976</u>     |
| <u>DIRECT LABOR &amp; RELATED EXPENSE</u>               |                          |                    |
| Hourly Labor                                            | <u>8601</u>              | <u>103710</u>      |
| Vacation & Holiday Payments                             | <u>1950</u>              | <u>8324</u>        |
| Payroll Taxes & Insurance                               | <u>203</u>               | <u>6154</u>        |
| TOTAL                                                   | <u>11054</u>             | <u>118188</u>      |
| <u>OTHER EXPENSES</u>                                   |                          |                    |
| Other Wages                                             | <u>3379</u>              | <u>27851</u>       |
| Salaries-Supervisor                                     | <u>6035</u>              | <u>64057</u>       |
| Salaries-Other                                          | <u>2305</u>              | <u>73695</u>       |
| Payroll Taxes & Insurance                               | <u>512</u>               | <u>10874</u>       |
| Postage                                                 | <u>70</u>                | <u>455</u>         |
| Telephone                                               | <u>563</u>               | <u>8321</u>        |
| Teletype & Telegraph                                    |                          |                    |
| Equipment Rental                                        | <u>230</u>               | <u>4709</u>        |
| Property Taxes                                          | <u>2475</u>              | <u>30350</u>       |
| Property Insurance                                      | <u>223</u>               | <u>3661</u>        |
| Purchased Services                                      | <u>1250</u>              | <u>20421</u>       |
| Miscellaneous Expense                                   | <u>1008</u>              | <u>16147</u>       |
| Depreciation                                            | <u>577</u>               | <u>66615</u>       |
| Purchased Service ADT                                   |                          | <u>1541</u>        |
| TOTAL                                                   | <u>23204</u>             | <u>328697</u>      |
| <u>OPERATING, MAINT., CONST, SUPPLIES &amp; SERVICE</u> |                          |                    |
| Operating Supplies                                      | <u>798</u>               | <u>23202</u>       |
| Maintenance Materials                                   | <u>1203</u>              | <u>14520</u>       |
| Construction Materials - Job Orders                     |                          | <u>1423</u>        |
| Contract Work-Job Orders                                |                          | <u>123774</u>      |
| Purchased Maintenance                                   | <u>4026</u>              | <u>18232</u>       |
| TOTAL                                                   | <u>6027</u>              | <u>181171</u>      |
| <br>CARRIED FORWARD                                     | <br><u>370476</u>        | <br><u>5279032</u> |

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AMERICAN CYANAMIDE COMPANY  
MAC GREGOR LEAD PLANT  
SUMMARY OF COST BY ELEMENT OF EXPENSE  
December, 1972

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|                                               | CURRENT<br>MONTH | CUMULATIVE      |
|-----------------------------------------------|------------------|-----------------|
| BROUGHT FORWARD                               | <u>370476</u>    | <u>5279032</u>  |
| <u>PURCHASED UTILITIES</u>                    |                  |                 |
| Electricity                                   | <u>4000</u>      | <u>41165</u>    |
| Gas                                           | <u>2700</u>      | <u>12394</u>    |
| Water                                         | <u>634</u>       | <u>3137</u>     |
| Fuel Oil                                      | <u>—</u>         | <u>8926</u>     |
| Steam                                         | <u>—</u>         | <u>8953</u>     |
| Total                                         | <u>7334</u>      | <u>74575</u>    |
| <u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u> |                  |                 |
| Service Charge-Willow Island                  | <u>406</u>       | <u>4872</u>     |
| Service Charge-Bound Brook                    | <u>354</u>       | <u>4299</u>     |
| Service Charge-Stamford                       | <u>—</u>         | <u>—</u>        |
| Service Charge-Michigan City                  | <u>300</u>       | <u>4154</u>     |
| TOTAL                                         | <u>1060</u>      | <u>13324</u>    |
| TOTAL PLANT COST                              | <u>378870</u>    | <u>5366931</u>  |
| <u>ADD PROVISIONS</u>                         |                  |                 |
| Vacation and Holiday                          | <u>(624)</u>     | <u>4</u>        |
| Maintenance & Repair                          | <u>7769</u>      | <u>47484</u>    |
| Fixed Expense                                 | <u>(4486)</u>    | <u>—</u>        |
| TOTAL                                         | <u>2659</u>      | <u>47488</u>    |
| <u>DEDUCT CHARGES TO OTHER ACCOUNTS</u>       |                  |                 |
| Charges to Other Plants                       | <u>—</u>         | <u>—</u>        |
| Construction Work In Progress                 | <u>—</u>         | <u>125217</u>   |
| Research Expense                              | <u>—</u>         | <u>—</u>        |
| Maintenance & Repair Reserve                  | <u>7375</u>      | <u>47484</u>    |
| 57 A/C Idle Plant                             | <u>—</u>         | <u>—</u>        |
| Selling Expense-O&B Wayne Control             | <u>570</u>       | <u>9280</u>     |
| Selling Expense- Lab Service                  | <u>1474</u>      | <u>18829</u>    |
| Warehouse & Shipping Expense                  | <u>4873</u>      | <u>51139</u>    |
| TOTAL                                         | <u>13928</u>     | <u>251349</u>   |
| GROSS ACTUAL COST OF GOODS PRODUCED           | <u>367601</u>    | <u>5163070</u>  |
| LESS: COST OF GOODS PROCESSED FURTHER         | <u>178910</u>    | <u>2418446</u>  |
| NET: ACTUAL COST OF GOODS PRODUCED            | <u>188691</u>    | <u>2744624</u>  |
| <u>DEDUCT</u>                                 |                  |                 |
| Cost of Mfg'd Goods Shipped                   | <u>219653</u>    | <u>2674157</u>  |
| Inv. Adj. Mfg'd. Goods                        | <u>(2672)</u>    | <u>(11662)</u>  |
| Chg. In Inv. Increase(Decrease)               | <u>(22489)</u>   | <u>(123000)</u> |
| Std. Cost of Net Production                   | <u>194492</u>    | <u>2550495</u>  |
| Std. Cost Variation-Favorable(Unfavorable)    | <u>5801</u>      | <u>(19427)</u>  |
| % Variation From Net Std. Cost Production     | <u>3.0%</u>      | <u>7.6%</u>     |

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PARENTHESIS=UNFAVORABLE

ORGANIC CHEMICALS DIVIS.  
Chicago PLANT

DISTRIBUTION OF STANDARD COST VARIATION - REVALUATION

IN THOUSANDS OF DOLLARS

December 1972

| Division                          | Current Period | Cumulative |
|-----------------------------------|----------------|------------|
| <u>Organic Chemicals Division</u> |                |            |
| Dyes                              |                |            |
| Textile Chemicals                 |                |            |
| Intermediates                     | 1596           | 7734       |
| Rubber Chemicals                  |                |            |
| Refinery Chemicals                |                |            |
| Total OCD                         | 1596           | 7734       |
| <u>Other Divisions</u>            |                |            |
| Plastics                          |                |            |
| Formica                           |                |            |
| Pigments                          | 1107           | 7764       |
| Agricultural                      |                |            |
| International                     |                |            |
| Industrial                        |                |            |
| Canadian                          |                |            |
| Lederle                           |                |            |
| Fine Chemicals                    |                |            |
| Total Other Div.                  | 1107           | 7764       |
| Grand Total                       | 2703           | 15498      |

Burrroughs Form 115-101-1 Form 115-101-1

# ANALYSIS OF STANDARD COST VARIATION

## ORGANIC CHEMICALS DIVISION

Chicago PLANT  
December 1972

PARENTHESES = UNFAVORABLE

|             |      |
|-------------|------|
| Initialed   | Date |
| Prepared By |      |
| Approved By |      |

|    |                                               | (1)                  | (2) | (3)           | (4)        | (5)      | (6) |
|----|-----------------------------------------------|----------------------|-----|---------------|------------|----------|-----|
|    |                                               | In Thousands Dollars |     |               |            |          |     |
|    |                                               |                      |     | Current Month | Cumulative |          |     |
| 1  | Material                                      |                      |     |               |            |          | 1   |
| 2  | Price                                         |                      |     | (418)         |            | (100356) | 2   |
| 3  | Performance                                   |                      |     | 8959          |            | (21954)  | 3   |
| 4  | Total                                         |                      |     | 8541          |            | (122310) | 4   |
| 5  |                                               |                      |     |               |            |          | 5   |
| 6  | Labor                                         |                      |     |               |            |          | 6   |
| 7  | Price                                         |                      |     | (591)         |            | (1292)   | 7   |
| 8  | Performance                                   |                      |     | (1503)        |            | (3391)   | 8   |
| 9  | Total                                         |                      |     | (2094)        |            | (4683)   | 9   |
| 10 |                                               |                      |     |               |            |          | 10  |
| 11 | Expenditure                                   |                      |     | (1615)        |            | (27937)  | 11  |
| 12 |                                               |                      |     |               |            |          | 12  |
| 13 | Volume and Product Mix                        |                      |     | (4141)        |            | (39199)  | 13  |
| 14 | Vac. & Hol. Shutdown Equalization Res.        |                      |     | 5110          |            | -0-      | 14  |
| 15 | Total Mfg. Variance                           |                      |     | 5801          |            | (194129) | 15  |
| 16 |                                               |                      |     |               |            |          | 16  |
| 17 | Inventory Revaluation                         |                      |     | 2703          |            | 15198    | 17  |
| 18 |                                               |                      |     |               |            |          | 18  |
| 19 | Total Variance                                |                      |     | 8504          |            | (178631) | 19  |
| 20 |                                               |                      |     |               |            |          | 20  |
| 21 | Absorbed by Origination Plant/Division        |                      |     | 7636          |            | (159199) | 21  |
| 22 | Transferred to Other Divisions (Sch. II)      |                      |     | 868           |            | (19432)  | 22  |
| 23 |                                               |                      |     | 8504          |            | (178631) | 23  |
| 24 |                                               |                      |     |               |            |          | 24  |
| 25 | Production Volume                             |                      |     |               |            |          | 25  |
| 26 | Standard Cost of Production                   |                      |     | 194492        |            | 2550193  | 26  |
| 27 | Actual Cost of Production                     |                      |     | 188691        |            | 2744622  | 27  |
| 28 | Variance                                      |                      |     | 5801          |            | (194129) | 28  |
| 29 | Variance % of Standard Value                  |                      |     | 3.0%          |            | 7.6%     | 29  |
| 30 | Inventory Revaluation                         |                      |     | 2703          |            | 15198    | 30  |
| 31 | Total Variance                                |                      |     | 8504          |            | (178631) | 31  |
| 32 |                                               |                      |     |               |            |          | 32  |
| 33 | Operation and/or Production budget based      |                      |     |               |            |          | 33  |
| 34 | on production during period (Flexible budget) |                      |     | 193523        |            | 2589692  | 34  |
| 35 |                                               |                      |     |               |            |          | 35  |
| 36 | Rate of Operation                             |                      |     | 87.6%         |            | 90.5%    | 36  |
| 37 | (Fixed Exp. earned credit vs. budgeted        |                      |     |               |            |          | 37  |
| 38 | monthly average)                              |                      |     |               |            |          | 38  |
| 39 |                                               |                      |     |               |            |          | 39  |
| 40 | Fixed Expenses Earned                         |                      |     | 29385         |            | 373375   | 40  |
|    | Fixed Expenses Budgeted                       |                      |     | 33523         |            | 412574   |     |

CY-RI 005895

# STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 681 DEPARTMENT  
 PERIOD DEC 1972  
 PLANT MAC GREGOR

| PROD NO | PRODUCT NAME            | INV CL | CURRENT MONTH       |                    |                  | YEAR TO DATE        |                  |                  |
|---------|-------------------------|--------|---------------------|--------------------|------------------|---------------------|------------------|------------------|
|         |                         |        | PRODUCTION QUANTITY | STANDARD UNIT COST | STANDARD DOLLARS | PRODUCTION QUANTITY | STANDARD DOLLARS | STANDARD DOLLARS |
| 6178603 | LEAD DROSS              | 21     |                     | .130200            |                  | 75,000CR            |                  | 10,080CR         |
| 9536901 | LIT C MAK KRAFT BAGS    | 01     | 233,000             | .155800            | 36,301           | 6,103,797           |                  | 956,678          |
| 9536902 | LITHARGE OILED          | 01     | 45,600              | .154800            | 7,058            | 566,760             |                  | 87,734           |
| 9536903 | LIT C MAK CUST ST DR    | 01     |                     | .152900            |                  | 322,600             |                  | 49,325           |
| 9536904 | LIT C MAK METAL DRUMS   | 01     |                     | .160000            |                  | 504,000             |                  | 80,640           |
| 9536980 | LITHARGE BULK           | 21     | 965,775             | .148200            | 143,127          | 14,615,432          |                  | 2,166,007        |
|         | ACTUAL EXPENDITURES     |        |                     |                    | 202,464CR        |                     |                  | 3,339,679CR      |
|         | VARIATION               |        |                     |                    | 15,976CR         |                     |                  | 9,373CR          |
|         | GROSS PRODUCTION AT STD |        | 1,244,375           |                    | 186,488          | 22,037,589          |                  | 4,330,305        |

# STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT  
PERIOD DEC 1972  
PLANT MAC GREGOR

682

| PROD NO | PRODUCT NAME           | INV CL | CURRENT MONTH       |                    |                  | YEAR TO DATE        |                  |                  |
|---------|------------------------|--------|---------------------|--------------------|------------------|---------------------|------------------|------------------|
|         |                        |        | PRODUCTION QUANTITY | STANDARD UNIT COST | STANDARD DOLLARS | PRODUCTION QUANTITY | STANDARD DOLLARS | STANDARD DOLLARS |
| 9534501 | SCOTCH LADDIE #15 ST   | 01     | 148,450             | .142400            | 21,139           | 2,484,420           | 353,781          |                  |
| 9534502 | SCOTCH LADDIE #40 ST   | 01     | 514,900             | .142700            | 73,476           | 3,408,237           | 486,355          |                  |
| 9534503 | SCOTCH LADDIE #50 STAB | 01     |                     | .142700            |                  | 11,100              | 1,583            |                  |
| 9534504 | SCOTCH LADDIE #60 STAB | 01     | 500                 | .142700            | 71               | 136,000             | 19,407           |                  |
| 9534505 | SCOTCH LADDIE #611 S   | 01     |                     | .142100            |                  | 38,400              | 4,765            |                  |
| 9534506 | SCOTCH LADDIE #621 S   | 01     | 162,616             | .112700            | 18,326           | 2,221,139           | 250,322          |                  |
| 9534507 | WHITE LFAD IN OIL      | 01     |                     | .228100            |                  | 11,720              | 2,673            |                  |
| 9534508 | SCOTCH LADDIE 621      | 01     | 3,000               | .116800            | 350              | 24,566              | 2,869            |                  |
| 9534509 | SCOTCH LADDIE 15       | 01     | 108,000             | .148800            | 16,070           | 108,000             | 16,070           |                  |
| 9534601 | SCOTCH LADDIE #217 S   | 01     |                     | .370000            |                  | 450                 | 166              |                  |
| 9534701 | SCOTCH LADDIE #247 S   | 01     |                     | .440000            |                  | 4,900               | 2,156            |                  |
| 9534801 | SCOTCH LADDIE 304 ST   | 01     |                     | .271700            |                  | 79,400              | 21,572           |                  |
| 9534802 | SCOTCH LADDIE #523 S   | 01     | 150CR               | .187400            | 28CR             | 8,313CR             | 1,557CR          |                  |
| 9534803 | SCOTCH LADDIE #563 S   | 01     | 40,650              | .151300            | 6,150            | 203,050             | 30,721           |                  |
| 9534804 | SCOTCH LADDIE #583 S   | 01     | 7,950               | .159800            | 1,270            | 52,000              | 8,300            |                  |
| 9534805 | SCOTCH LADDIE #593 S   | 01     |                     | .130300            |                  | 1,700CR             | 221R             |                  |
| 9534806 | SCOTCH LADDIE #670 S   | 01     |                     | .163100            |                  | 22,050              | 3,556            |                  |
| 9534807 | SCOTCH LADDIE #810 S   | 01     | 195,847             | .160400            | 31,413           | 1,748,832           | 280,512          |                  |
| 9534808 | SCOTCH LADDIE #830 S   | 01     | 4,000CR             | .148000            | 592CR            | 184,140             | 27,252           |                  |
| 9534810 | SCOTCH LADDIE #523-1   | 01     | CR                  | .184800            | CR               | 10,500              | 1,940            |                  |
| 9534811 | SCOTCH LAD #593 OILED  | 01     | CR                  | .131600            | CR               | 2,000               | 264              |                  |
| 9534812 | SCOTCH LADDIE #573     | 01     | CR                  | .151200            | CR               | 550                 | 83               |                  |
| 9534901 | SCOTCH LAD #712 STAB   | 01     | 1,700               | .257700            | 438              | 66,550              | 17,150           |                  |
| 9534902 | SCOTCH LADDIE #712 S   | 01     | 19,150              | .251900            | 4,823            | 82,400              | 20,756           |                  |
| 9535001 | SCOTCH LADDIE #908 S   | 01     | 7,049               | .196900            | 1,387            | 70,653              | 13,911           |                  |
| 9535002 | SCOTCH KADDIE #918     | 01     | 45,800              | .159800            | 7,318            | 252,905             | 40,414           |                  |

CY-RI 005897

# STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682  
 PERIOD DEC 1972  
 PLANT MAC GREGOR

| PROD NO | PRODUCT NAME            | INV CL | CURRENT MONTH       |                    |                  | YEAR TO DATE        |                  |
|---------|-------------------------|--------|---------------------|--------------------|------------------|---------------------|------------------|
|         |                         |        | PRODUCTION QUANTITY | STANDARD UNIT COST | STANDARD DOLLARS | PRODUCTION QUANTITY | STANDARD DOLLARS |
| 9535003 | SCOTCH LADDIE #948 S    | 01     | 10,050              | .147500            | 1,482            | 137,450             | 20,273           |
| 9535004 | SCOTCH LADDIE #958      | 01     |                     | .179300            |                  | 150CR               | 26CR             |
| 9535005 | SCOTCH LADDIE #988 S    | 01     | 17,800              | .214400            | 3,816            | 36,400              | 7,804            |
| 9535006 | SCOTCH LAD #988 OILED   | 01     |                     | .213200            |                  | 12,324              | 2,627            |
| 9535007 | SCOTCH LADDIE 948       | 01     |                     | .151600            |                  | 20,400              | 3,092            |
|         | ACTUAL EXPENDITURES     |        |                     |                    | 173,827CR        |                     | 1,704,755CR      |
|         | VARIATION               |        |                     |                    | 13,088           |                     | 66,125CR         |
|         | GROSS PRODUCTION AT STD |        | 1,279,312           |                    | 186,916          | 11,420,373          | 1,638,629        |

CY-RI 005898

| DEPARTMENT LITHARGE<br>PERIOD DEC 1972<br>PLANT MAC GREGOR |         | EXPENSE ANALYSIS |        | ANALYSIS OF VARIATION<br>PRICE OPERATION VOLUME |                  |
|------------------------------------------------------------|---------|------------------|--------|-------------------------------------------------|------------------|
| CLASSIFICATION                                             | EXPENSE | BUDGET           | ACTUAL | STANDARD                                        | DEPT<br>VARIANCE |
| TOTAL                                                      |         |                  |        |                                                 |                  |
| PURCHASED RAW MATERIALS                                    |         | 125748           | 125613 |                                                 |                  |
| MFG MATERIALS ON                                           |         | 41289            | 41289  |                                                 |                  |
| CONTAINERS                                                 |         | 750              | 6172   |                                                 |                  |
| TOTAL                                                      |         | 167795           | 177074 | 167795                                          | 9279-            |
| DIRECT LABOR                                               |         | 4828             | 4311   |                                                 |                  |
| DIRECT LABOR                                               |         |                  | 247    |                                                 |                  |
| PAYROLL TAXES                                              |         |                  | 21     |                                                 |                  |
| PAYROLL INSURANCE                                          |         | 4828             | 4579   | 4810                                            | 239              |
| TOTAL                                                      |         |                  |        |                                                 | 251- 500 10-     |
| VAC & HOL PAY                                              |         | 1263             | 1317   |                                                 |                  |
| TOTAL                                                      |         | 1263             | 1317   | 414                                             | 903- 56- 249-    |
| SALARIES-PRODUCTION SUPV                                   |         | 3644             | 4024   |                                                 |                  |
| PAYROLL TAXES                                              |         | 176              | 133    |                                                 |                  |
| PAYROLL INSURANCE                                          |         | 12               | 16     |                                                 |                  |
| TOTAL                                                      |         | 3834             | 4175   | 3064                                            | 1111- 351- 770-  |
| DEPRECIATION                                               |         | 1901             | 1120   |                                                 |                  |
| TOTAL                                                      |         | 1901             | 1120   | 1532                                            | 412 751 369-     |

DEPARTMENT LITHARGE  
PERIOD DEC 1972  
PLANT MAC GREGOR

681  
097

DEPARTMENT EXPENSE ANALYSIS

EXPENSE CLASSIFICATION

ANALYSIS OF VARIATION  
PRICE VARIANCE, VOLUME

REPT  
VARIANCE

STANDARD

ACTUAL

BUDGET

EXPENSE

CLASSIFICATION

OPERATING SUPPLIES  
OTHER OPERATING SUPPLIES  
TOTAL

279  
279

220  
220

279

59

59

PURCHASED ELECTRICITY  
PURCHASED WATER  
PURCHASED GAS  
TOTAL

2043  
2043

1942  
634  
1350  
3926

2043

1883-

1883-

TOTAL DIR EXP  
MAINTENANCE PROVISION  
TOTAL

181943  
1090  
1090

192411  
3477  
3477

179945

12466-

10217-

1998-

LAB CONTROL  
TOTAL

41  
41

3477

1118

2359-

2307-

28

PLANT PROTECTION  
TOTAL

962  
962

962

820

134-

134-

134-

PLANT GENERAL  
TOTAL

5615  
5615

5615

4597

1018-

1018-

1018-

TOT ALLOC EXP

7708

10054

6543

3511-

2346-

1165-

TOTAL DEPT

189651

202465

186468

15977-

12563-

3163-

SHUTDOWN PROVISION  
Vacation + Holiday  
Continuing Expense

(71)  
(3640)  
(3711)  
185940

(71)  
(3640)  
(3711)

186188

177725

251-

1165-

# DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682  
 PERIOD DEC 1972  
 PLANT MAC GREGOR 097

| CLASSIFICATION           | EXPENSE | BUDGET | ACTUAL | STANDARD | DEPT<br>VARIANCE | ANALYSIS OF VARIATION<br>PRICE OPERATION VOLUME |
|--------------------------|---------|--------|--------|----------|------------------|-------------------------------------------------|
| PURCHASED RAW MATERIALS  |         | 7240   | 7877   |          |                  |                                                 |
| RAW MATERIALS ACCO       |         | 197    | 248    |          |                  |                                                 |
| RAW MATERIALS OCO        |         | 4515   | 3486   |          |                  |                                                 |
| MFG MATERIALS OD         |         | 159307 | 137621 |          |                  |                                                 |
| CONTAINERS               |         | 3673   | 3466   |          |                  |                                                 |
| TOTAL                    |         | 170938 | 152700 | 170938   | 16238            | 16238                                           |
| DIRECT LABOR             |         | 2790   |        |          |                  |                                                 |
| DIRECT LABOR             |         |        | 4290   |          |                  |                                                 |
| PAYROLL TAXES            |         |        | 216    |          |                  |                                                 |
| PAYROLL INSURANCE        |         |        | 19     |          |                  |                                                 |
| TOTAL                    |         | 2790   | 4525   | 2680     | 1845-            | 240- 1455- 90-                                  |
| VAC & HOL PAY            |         | 138    | 632    |          |                  |                                                 |
| TOTAL                    |         | 138    | 632    | 186      | 446-             | 492- 48                                         |
| SALARIES-PRODUCTION SUPV |         | 1823   | 2012   |          |                  |                                                 |
| PAYROLL TAXES            |         | 89     | 40-    |          |                  |                                                 |
| PAYROLL INSURANCE        |         | 6      | 9      |          |                  |                                                 |
| RENTAL OF EQUIPMENT      |         | 230    | 230    |          |                  |                                                 |
| TOTAL                    |         | 2148   | 2211   | 1955     | 256-             | 63- 193-                                        |
| DEPRECIATION             |         | 2403   | 2923   |          |                  |                                                 |
| TOTAL                    |         | 2403   | 2923   | 2166     | 757-             | 520- 237-                                       |
| OPERATING SUPPLIES       |         | 662    |        |          |                  |                                                 |
| TOTAL                    |         | 662    |        | 662      | 662              | 662                                             |

CY-RI 005901

DEPARTMENT MEMPHIS  
PERIOD DEC 1972  
PLANT FAC GREGOR

DEPARTMENT EXPENSE ANALYSIS

EXPENSE  
CLASSIFICATION

BUDGET ACTUAL STANDARD TYPE  
ANALYSIS OF VARIATION  
OPERATION VARIATION

PURCHASED ELECTRICITY  
PURCHASED GAS  
TOTAL

2300 1991 2300 991- 991-  
2300 2291 2300 991- 991-

TOTAL OIR EXP

181319 166262 180087 19605 19577 957-

MAINTENANCE PROVISION  
TOTAL

1245 2732 1162 1870- 1607- 82-

LAC CONTROL  
TOTAL

999 405 992 407 407 47-

PLANT PROTECTION  
TOTAL

1218 1218 1111 107- 107- 107-

PLANT GENERAL  
TOTAL

3111 3111 2862 989- 300- 300-

TOT ALLUC EXP

6573 7546 6077 1319- 973- 946-

TOTAL DEPT

187692 173626 186916 13086 360- 976-

Other Board Provision

Vacation & Holiday  
Continuing Expense

(553) (553) 553  
(346) (846) 846  
(1399) (1399) 1399

182493 172429 186914 14485 (346) 14404 421

# DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION  
PERIOD DEC 1972  
PLANT MAC GREGOR 097

| CLASSIFICATION           | EXPENSE | BUDGET | ACTUAL | STANDARD | DEPT<br>VARIANCE | ANALYSIS OF VARIATION (d) |                  |
|--------------------------|---------|--------|--------|----------|------------------|---------------------------|------------------|
|                          |         |        |        |          |                  | PRICE                     | OPERATION VOLUME |
| PURCHASED RAW MATERIALS  |         | 132994 | 137490 |          |                  |                           |                  |
| RAW MATERIALS ACCU       |         | 197    | 248    |          |                  |                           |                  |
| RAW MATERIALS OGD        |         | 4515   | 3486   |          |                  |                           |                  |
| MFG MATERIALS OGD        |         | 196590 | 178910 |          |                  |                           |                  |
| CONTAINERS               |         | 4431   | 9660   |          |                  |                           |                  |
| TOTAL                    |         | 338733 | 329774 | 338733   | 8959             | 8959                      |                  |
| DIRECT LABOR             |         | 7558   |        |          |                  |                           |                  |
| DIRECT LABOR             |         |        | 8601   |          |                  |                           |                  |
| PAYROLL TAXES            |         |        | 463    |          |                  |                           |                  |
| PAYROLL INSURANCE        |         |        | 40     |          |                  |                           |                  |
| TOTAL                    |         | 7558   | 9104   | 7498     | 1606-            | 591-                      | 60-              |
| VAC & HOL PAY            |         | 1401   | 1949   |          |                  |                           |                  |
| TOTAL                    |         | 1401   | 1949   | 600      | 1349-            | 548-                      | 801-             |
| SALARIES-PRODUCTION SUPV |         | 5467   | 6036   |          |                  |                           |                  |
| PAYROLL TAXES            |         | 267    | 93     |          |                  |                           |                  |
| PAYROLL INSURANCE        |         | 18     | 27     |          |                  |                           |                  |
| RENTAL OF EQUIPMENT      |         | 230    | 230    |          |                  |                           |                  |
| TOTAL                    |         | 5982   | 6386   | 5019     | 1367-            | 404-                      | 963-             |
| DEPRECIATION             |         | 4304   | 4043   |          |                  |                           |                  |
| TOTAL                    |         | 4304   | 4043   | 3698     | 345-             | 261                       | 606-             |
| OPERATING SUPPLIES       |         | 941    |        |          |                  |                           |                  |
| OTHER OPERATING SUPPLIES |         |        | 220    |          |                  |                           |                  |
| TOTAL                    |         | 941    | 220    | 941      | 721              | 721                       |                  |

# DEPARTMENT EXPENSE ANALYSIS

| DEPARTMENT PRODUCTION<br>PERIOD DEC 1972<br>PLANT MAC GREGOR 097 |         | ANALYSIS OF VARIATION |        |          |                  |                        |
|------------------------------------------------------------------|---------|-----------------------|--------|----------|------------------|------------------------|
| CLASSIFICATION                                                   | EXPENSE | BUDGET                | ACTUAL | STANDARD | DEPT<br>VARIANCE | PRICE OPERATION VOLUME |
| PURCHASED ELECTRICITY                                            |         | 4343                  | 3883   |          |                  |                        |
| PURCHASED WATER                                                  |         |                       | 634    |          |                  |                        |
| PURCHASED GAS                                                    |         |                       | 2706   |          |                  |                        |
| TOTAL                                                            |         | 4343                  | 7217   | 4343     | 2874-            | 2874-                  |
| TOTAL DIR EXP                                                    |         | 363262                | 358693 | 360832   | 2139             | 591- 2430-             |
| MAINTENANCE PROVISION                                            |         | 2335                  | 6209   |          |                  |                        |
| TOTAL                                                            |         | 2335                  | 6209   | 2280     | 3929-            | 3874- 55-              |
| LAB CONTROL                                                      |         | 1040                  | 485    |          |                  |                        |
| TOTAL                                                            |         | 1040                  | 485    | 952      | 467              | 555 68-                |
| PLANT PROTECTION                                                 |         | 2180                  | 2180   |          |                  |                        |
| TOTAL                                                            |         | 2180                  | 2180   | 1939     | 241-             | 241-                   |
| PLANT GENERAL                                                    |         | 8726                  | 8726   |          |                  |                        |
| TOTAL                                                            |         | 8726                  | 8726   | 7399     | 1327-            | 1327-                  |
| TOT ALLOC EXP                                                    |         | 14281                 | 17600  | 12570    | 5030-            | 3319- 1711-            |
| TOTAL DEPT                                                       |         | 377543                | 376293 | 373402   | 2891-            | 591- 1841 4141-        |

| 10-72 MONTH                      | 571543  | 57293  | 373462 | 2891-  | 591-   | 10-21  | 4141-  |
|----------------------------------|---------|--------|--------|--------|--------|--------|--------|
| <u>DEDUCT</u>                    |         |        |        |        |        |        |        |
| Charge by Net Own                | 118910  | 178710 | 178110 |        |        |        |        |
|                                  | 198633  | 177383 | 194492 | (2811) | (591)  | 1841   | (4141) |
| <u>ADD - SHUT DOWN PROVISION</u> |         |        |        |        |        |        |        |
| Vacation + Holiday               | (624)   | (624)  |        | 624    |        |        | 624    |
| Continuing Expense               | (11486) | (4486) |        | 4486   |        |        | 4486   |
|                                  | (5110)  | (5110) |        | 5110   |        |        | 5110   |
|                                  | 193523  | 192273 | 194492 | 2219   | (591)  | 1841   | 969    |
| <u>SERVICE DEPT VARIANCE</u>     |         |        |        |        |        |        |        |
| Plant General Expense            |         | 1440   |        | (1440) |        | (1410) |        |
| Control Lab.                     |         | (17)   |        | 11     |        | 17     |        |
| Plant Protection                 |         | (5423) |        | 5423   |        | 5423   |        |
|                                  |         | (4000) |        | 4000   |        | 4000   |        |
|                                  |         |        |        |        |        |        |        |
| Net by Cost + Variance           | 193523  | 188273 | 194492 | 6219   | (591)  | 5841   | 969    |
| Net Gross Variance               |         | 418    |        | (418)  | (118)  |        |        |
|                                  | 193523  | 188691 | 194492 | 5801   | (1009) | 5841   | 969    |

# DEPARTMENT - EXPENSE ANALYSIS

|                          |         |         |              |          |               |
|--------------------------|---------|---------|--------------|----------|---------------|
| DEPARTMENT LITHASGE      | 501     |         |              |          |               |
| PERIOD DEC 1972          |         |         | YEAR TO DATE |          |               |
| PLANT MAC GREGOR         | 097     |         |              |          |               |
| CLASSIFICATION           | EXPENSE | BUDGET  | ACTUAL       | STANDARD | DEPT VARIANCE |
| PURCHASED RAW MATERIALS  |         | 1895499 | 1932514      |          |               |
| MFG MATERIALS IN         |         | 1108487 | 1108177      |          |               |
| CONTAINERS               |         | 28036   | 28073        |          |               |
| TOTAL                    |         | 3031992 | 3068664      | 3031992  | 36672         |
| DIRECT LABOR             |         | 70814   |              |          |               |
| DIRECT LABOR             |         |         | 61489        |          |               |
| PAYROLL TAXES            |         |         | 3547         |          |               |
| PAYROLL INSURANCE        |         |         | 255          |          |               |
| TOTAL                    |         | 70814   | 61791        | 70190    | 600           |
| VAC & SICK PAY           |         | 5526    | 5620         |          |               |
| TOTAL                    |         | 5526    | 5620         | 6520     | 974           |
| SALARIES-PRODUCTION SUPV |         | 63739   | 65136        |          |               |
| PAYROLL TAXES            |         | 2125    | 2316         |          |               |
| PAYROLL INSURANCE        |         | 144     | 200          |          |               |
| RENTAL OF EQUIPMENT      |         |         | 291          |          |               |
| MISCELLANEOUS EXPENSE    |         |         | 69           |          |               |
| TOTAL                    |         | 66008   | 67752        | 68365    | 663           |
| DEPRECIATION             |         | 22812   | 16032        |          |               |
| TOTAL                    |         | 22812   | 16032        | 26173    | 6149          |
| OPERATING SUPPLIES       |         | 1497    |              |          |               |
| APPAREL ISSUES           |         |         | 262          |          |               |
| OTHER OPERATING SUPPLIES |         |         | 2576         |          |               |
| TOTAL                    |         | 1497    | 2838         | 7497     | 6691          |

CY-RI 005906

DEPTA, LTD EXPENSE ANALYSIS

DEPARTMENT LITHARGE  
PERIOD DEC 1972  
PLANT MAC GREGOR

661

YTD To Date

657

| CLASSIFICATION | EXPENSE               | BUDGET | ACTUAL | STANDARD | DEPT<br>VARIANCE |
|----------------|-----------------------|--------|--------|----------|------------------|
|                |                       | 32230  |        |          |                  |
|                | PURCHASED ELECTRICITY |        | 21663  |          |                  |
|                | PURCHASED WATER       |        | 3691   |          |                  |
|                | PURCHASED FUEL OIL    |        | 8926   |          |                  |
|                | PURCHASED GAS         |        | 1750   |          |                  |
|                | TOTAL                 | 32230  | 32830  | 32230    | 600-             |

|               |         |         |         |        |
|---------------|---------|---------|---------|--------|
| TOTAL DIR EXP | 3216879 | 3249114 | 3227079 | 13000- |
|---------------|---------|---------|---------|--------|

|                       |       |       |       |       |
|-----------------------|-------|-------|-------|-------|
| MAINTENANCE PROVISION | 15993 | 20629 |       |       |
| TOTAL                 | 15993 | 20629 | 17577 | 3067- |

|             |     |  |  |  |
|-------------|-----|--|--|--|
| LAB CONTROL | 500 |  |  |  |
| TOTAL       | 500 |  |  |  |

|                  |       |       |       |      |
|------------------|-------|-------|-------|------|
| PLANT PROTECTION | 11555 | 11555 |       |      |
| TOTAL            | 11555 | 11555 | 14191 | 1626 |

|               |       |       |       |      |
|---------------|-------|-------|-------|------|
| PLANT GENERAL | 67390 | 67390 |       |      |
| TOTAL         | 67390 | 67390 | 72510 | 5120 |

|               |       |       |        |      |
|---------------|-------|-------|--------|------|
| TOT ALLOC EXP | 95438 | 99569 | 103286 | 3717 |
|---------------|-------|-------|--------|------|

|            |         |         |         |       |
|------------|---------|---------|---------|-------|
| TOTAL DEPT | 3312317 | 3339683 | 3330311 | 9372- |
|------------|---------|---------|---------|-------|

SHUT DOWN PROVISION  
Vacation & Holiday  
Continuing Expenses

|  |         |         |         |        |
|--|---------|---------|---------|--------|
|  | -0-     | -0-     |         | -0-    |
|  | -0-     | -0-     |         | -0-    |
|  | -0-     | -0-     |         | -0-    |
|  | 3312317 | 3339683 | 3330311 | (9372) |

CY-RI 005907

# DEPARTMENT : EXPENSE ANALYSIS

DEPARTMENT BLENDS 682  
 PERIOD DEC 1972  
 PLANT MAC GREGOR 097

YEAR TO DATE

| CLASSIFICATION           | EXPENSE | BUDGET  | ACTUAL  | STANDARD | DEPT<br>VARIANCE | ANALYSIS OF VARIATION<br>PRICE OPERATION VOLUME |
|--------------------------|---------|---------|---------|----------|------------------|-------------------------------------------------|
| PURCHASED RAW MATERIALS  | 81216   | 93589   |         |          |                  |                                                 |
| RAW MATERIALS ACCO       | 2020    | 2133    |         |          |                  |                                                 |
| RAW MATERIALS OCO        | 53169   | 53012   |         |          |                  |                                                 |
| WFO MATERIALS OCO        | 1990102 | 1910270 |         |          |                  |                                                 |
| CONTAINERS               | 30169   | 27056   |         |          |                  |                                                 |
| TOTAL                    | 1496676 | 1486060 | 1496676 | 10616    | 10616            |                                                 |
| DIRECT LABOR             | 34401   | 40225   |         |          |                  |                                                 |
| DIRECT LABOR             |         | 2193    |         |          |                  |                                                 |
| PAYROLL TAXES            |         | 160     |         |          |                  |                                                 |
| PAYROLL INSURANCE        | 34401   | 42576   | 23237   | 19341    | 1209             | 6868                                            |
| TOTAL                    |         |         |         |          |                  | 11164                                           |
| VAC & MDL PAY            | 2763    | 2703    |         |          |                  |                                                 |
| TOTAL                    | 2763    | 2703    | 1668    | 1035     | 60               | 1095                                            |
| SALARIES-PRODUCTION SUPV | 21870   | 18927   |         |          |                  |                                                 |
| PAYROLL TAXES            | 1062    | 957     |         |          |                  |                                                 |
| PAYROLL INSURANCE        | 72      | 86      |         |          |                  |                                                 |
| RENTAL OF EQUIPMENT      | 2760    | 2760    |         |          |                  |                                                 |
| IPS-BOUND BROOK          |         | 38      |         |          |                  |                                                 |
| TOTAL                    | 25764   | 22768   | 17303   | 5465     | 2996             | 8461                                            |
| DEPRECIATION             | 26836   | 30024   |         |          |                  |                                                 |
| TOTAL                    | 26836   | 30024   | 19213   | 10811    | 1188             | 9623                                            |
| OPERATING SUPPLIES       | 6810    | 2142    |         |          |                  |                                                 |
| OTHER OPERATING SUPPLIES | 6810    | 2142    | 6810    | 4668     |                  | 4668                                            |
| TOTAL                    |         |         |         |          |                  |                                                 |

| DEPARTMENT BLENDS     |            | 602          |         | DEPARTMENT . EXPENSE ANALYSIS |          |                       |           |         |  |  |  |  |
|-----------------------|------------|--------------|---------|-------------------------------|----------|-----------------------|-----------|---------|--|--|--|--|
| PERIOD                | DEC 1972   | YEAR TO DATE |         |                               |          |                       |           |         |  |  |  |  |
| PLANT                 | MAC GREGOR | 097          |         |                               |          |                       |           |         |  |  |  |  |
| EXPENSE               |            | BUDGET       | ACTUAL  | STANDARD                      | DEPT     | ANALYSIS OF VARIATION |           |         |  |  |  |  |
| CLASSIFICATION        |            |              |         |                               | VARIANCE | PRICE                 | OPERATION | VOLUME  |  |  |  |  |
| PURCHASED ELECTRICITY |            | 20360        | 21662   |                               |          |                       |           |         |  |  |  |  |
| PURCHASED WATER       |            |              | 353-    |                               |          |                       |           |         |  |  |  |  |
| PURCHASED GAS         |            |              | 10643   |                               |          |                       |           |         |  |  |  |  |
| PURCHASED STEAM       |            |              | 8953    |                               |          |                       |           |         |  |  |  |  |
| TOTAL                 |            | 20360        | 40905   | 20360                         | 20545-   |                       | 20343-    |         |  |  |  |  |
| TOTAL DIR EXP         |            | 1615610      | 1627180 | 1585267                       | 41913-   | 1289-                 | 10281-    | 30343-  |  |  |  |  |
| MAINTENANCE PROVISION |            | 15673        | 19540   |                               |          |                       |           |         |  |  |  |  |
| TOTAL                 |            | 15673        | 19540   | 10295                         | 9245-    |                       | 3807-     | 3370-   |  |  |  |  |
| LAB CONTROL           |            | 12593        | 6090    |                               |          |                       |           |         |  |  |  |  |
| TOTAL                 |            | 12593        | 6090    | 8405                          | 2315     |                       | 6503      | 4180-   |  |  |  |  |
| PLANT PROTECTION      |            | 14606        | 14606   |                               |          |                       |           |         |  |  |  |  |
| TOTAL                 |            | 14606        | 14606   | 9811                          | 4795-    |                       |           | 4795-   |  |  |  |  |
| PLANT GENERAL         |            | 37340        | 37340   |                               |          |                       |           |         |  |  |  |  |
| TOTAL                 |            | 37340        | 37340   | 24851                         | 12489-   |                       |           | 12489-  |  |  |  |  |
| TOT ALLOC EXP         |            | 80212        | 77576   | 53362                         | 24214-   |                       | 2636      | 26890-  |  |  |  |  |
| TOTAL DEPT            |            | 1695822      | 1704756 | 1638629                       | 66127-   | 1289-                 | 7649-     | 37193-  |  |  |  |  |
| SHUT DOWN PROVISION   |            |              |         |                               |          |                       |           |         |  |  |  |  |
| Vacation & Holiday    |            | -0-          | -0-     |                               | -0-      |                       |           | -0-     |  |  |  |  |
| Clothing Expense      |            | -0-          | -0-     |                               | -0-      |                       |           | -0-     |  |  |  |  |
|                       |            | -0-          | -0-     |                               | -0-      |                       |           | -0-     |  |  |  |  |
|                       |            | 1695822      | 1704756 | 1638629                       | (66127)  | (1289)                | (7645)    | (57193) |  |  |  |  |

# DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION  
PERIOD DEC 1972  
PLANT MAC GREGOR 097

YEAR TO DATE

| CLASSIFICATION           | EXPENSE | BUDGET  | ACTUAL | STANDARD | DEPT<br>VARIANCE | ANALYSIS OF VARIATION<br>PRICE OPERATION VOLUME |
|--------------------------|---------|---------|--------|----------|------------------|-------------------------------------------------|
| PURCHASED RAW MATERIALS  | 1976715 | 2026103 |        |          |                  |                                                 |
| RAW MATERIALS ACCO       | 2020    | 2133    |        |          |                  |                                                 |
| RAW MATERIALS OGD        | 53169   | 53012   |        |          |                  |                                                 |
| MFG MATERIALS OGD        | 2438589 | 2418447 |        |          |                  |                                                 |
| CONTAINERS               | 58175   | 50929   |        |          |                  |                                                 |
| TOTAL                    | 4528668 | 4550624 |        | 4528668  | 21956-           | 21956-                                          |
| DIRECT LABOR             | 105215  |         |        |          |                  |                                                 |
| DIRECT LABOR             |         | 103709  |        |          |                  |                                                 |
| PAYROLL TAXES            |         | 5740    |        |          |                  |                                                 |
| PAYROLL INSURANCE        |         | 415     |        |          |                  |                                                 |
| TOTAL                    | 105215  | 109864  |        | 99427    | 10437-           | 1292- 3357- 5788-                               |
| VAC & HOL PAY            | 8289    | 8323    |        |          |                  |                                                 |
| TOTAL                    | 8289    | 8323    |        | 8266     | 57-              | 34- 23-                                         |
| SALARIES-PRODUCTION SUPV | 65609   | 64057   |        |          |                  |                                                 |
| PAYROLL TAXES            | 3187    | 3275    |        |          |                  |                                                 |
| PAYROLL INSURANCE        | 216     | 292     |        |          |                  |                                                 |
| RENTAL OF EQUIPMENT      | 2760    | 3007    |        |          |                  |                                                 |
| IPS-BOUND BROOK          |         | 38      |        |          |                  |                                                 |
| MISCELLANEOUS EXPENSE    |         | 64      |        |          |                  |                                                 |
| TOTAL                    | 71772   | 70733   |        | 65648    | 5085-            | 1039 6124-                                      |
| DEPRECIATION             | 51648   | 46057   |        |          |                  |                                                 |
| TOTAL                    | 51648   | 46057   |        | 43386    | 2671-            | 5591 8262-                                      |

CY-RI 005910

DEPARTMENT EXPENSE ANALYSIS

| DEPARTMENT PRODUCTION<br>PERIOD DEC 1972<br>PLANT MAC GREGOR | 097     | YEAR TO DATE | DEPARTMENT EXPENSE ANALYSIS |          |                  | ANALYSIS OF VARIATION<br>PRICE OPERATION VOLUME |
|--------------------------------------------------------------|---------|--------------|-----------------------------|----------|------------------|-------------------------------------------------|
| CLASSIFICATION                                               | EXPENSE | BUDGET       | ACTUAL                      | STANDARD | DEPT<br>VARIANCE |                                                 |
| OPERATING SUPPLIES                                           | 14307   |              |                             |          |                  |                                                 |
| APPAREL ISSUES                                               |         | 242          |                             |          |                  |                                                 |
| OTHER OPERATING SUPPLIES                                     |         | 4716         |                             |          |                  |                                                 |
| TOTAL                                                        | 14307   | 4958         | 14307                       |          | 9349             | 9349                                            |
| PURCHASED ELECTRICITY                                        | 52590   |              |                             |          |                  |                                                 |
| PURCHASED WATER                                              |         | 43325        |                             |          |                  |                                                 |
| PURCHASED FUEL OIL                                           |         | 3138         |                             |          |                  |                                                 |
| PURCHASED GAS                                                |         | 8926         |                             |          |                  |                                                 |
| PURCHASED STEAM                                              |         | 12393        |                             |          |                  |                                                 |
| TOTAL                                                        | 52590   | 8953         | 52590                       |          | 24145-           | 24145-                                          |
| TOTAL DIR EXP                                                | 4832489 | 4867294      | 4812292                     |          | 55002-           | 1292- 33513- 20197-                             |
| MAINTENANCE PROVISION                                        | 31666   | 40164        |                             |          |                  |                                                 |
| TOTAL                                                        | 31666   | 40164        | 27872                       |          | 12292-           | 8498- 3794-                                     |
| LAB CONTROL                                                  | 13093   | 6090         |                             |          |                  |                                                 |
| TOTAL                                                        | 13093   | 6090         | 8405                        |          | 2315             | 7003 4688-                                      |
| PLANT PROTECTION                                             | 26161   | 26161        |                             |          |                  |                                                 |
| TOTAL                                                        | 26161   | 26161        | 23002                       |          | 3159-            | 3159-                                           |

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION  
PERIOD DEC 1972  
PLANT MAC GREGOR 097

YEAR TO DATE

| CLASSIFICATION                 | EXPENSE | BUDGET  | ACTUAL  | STANDARD | DEPT<br>VARIANCE | ANALYSIS OF VARIATION<br>PRICE OPERATION VOLUME |
|--------------------------------|---------|---------|---------|----------|------------------|-------------------------------------------------|
| PLANT GENERAL                  | 104730  | 104730  | 104730  |          |                  |                                                 |
| TOTAL                          | 104730  | 104730  | 104730  | 97369    | 7361-            | 7361-                                           |
| TOT ALLOC EXP                  | 175650  | 177145  | 156648  |          | 20497-           | 1495- 19002-                                    |
| TOTAL DEPT<br><u>ADJUST</u>    | 5008139 | 5044439 | 4968940 |          | 75499-           | 1292- 35008- 39199-                             |
| <i>Usage Myg Mat Am</i>        |         |         |         |          |                  |                                                 |
|                                | 2418447 | 2418447 | 2418447 | 2418447  |                  | (1292) (35008) (39199)                          |
|                                | 2589692 | 2625992 | 2625992 | 2550493  | (75499)          |                                                 |
| <i>ADD: SHUT-DOWN DIVISION</i> |         |         |         |          |                  |                                                 |
|                                | -0-     | -0-     | -0-     | -0-      | -0-              | -0-                                             |
|                                | -0-     | -0-     | -0-     | -0-      | -0-              | -0-                                             |
|                                | -0-     | -0-     | -0-     | -0-      | -0-              | -0-                                             |
|                                | 2589692 | 2625992 | 2550493 | (75499)  |                  | (1292) (35008) (39199)                          |
| <i>SERVICE DEPT VARIANCE</i>   |         |         |         |          |                  |                                                 |
|                                |         | 19161   |         | (19161)  |                  | (19161)                                         |
|                                |         | 606     |         | (606)    |                  | (606)                                           |
|                                |         | (1493)  |         | 1493     |                  | 1493                                            |
|                                |         | 18274   |         | (18274)  |                  | (18274)                                         |
| <i>Net Myg Cost + Variance</i> |         |         |         |          |                  |                                                 |
|                                | 2589692 | 264426  | 2550493 | (93773)  |                  | (1292) (53282) (39199)                          |
| <i>Net Price Variance</i>      |         |         |         |          |                  |                                                 |
|                                | 2589692 | 2744622 | 2550493 | (100356) |                  | (100356)                                        |
|                                |         |         |         | (194129) |                  | (101648) (53282) (39199)                        |

DEPARTMENT T EXPENSE ANALYSIS

DEPARTMENT  
PERIOD  
PLANT

DEC 1972

MAC GREGOR

097

299

| EXPENSE CLASSIFICATION   | BUDGET | CURRENT MONTH     |          | YEAR TO DATE      |                     |
|--------------------------|--------|-------------------|----------|-------------------|---------------------|
|                          |        | DOLLARS<br>ACTUAL | VARIANCE | DOLLARS<br>ACTUAL | DOLLARS<br>VARIANCE |
| OTHER WAGES-HOURLY       | 1,169  | 1,415             | 246CR    | 12,887            | 1,140               |
| SALARIES-PRODUCTION SUPV | 729    |                   | 729      | 8,748             | 8,748               |
| SALARIES-OTHER           | 3,571  | 3,437             | 133      | 42,336            | 515                 |
| PAYROLL TAXES            | 268    | 142               | 125      | 4,367             | 1,151CR             |
| PAYROLL INSURANCE        | 7      | 20                | 13CR     | 243               | 159CR               |
| POSTAGE                  | 60     | 70                | 10CR     | 454               | 265                 |
| TELEPHONE                | 701    | 563               | 137      | 8,322             | 89                  |
| RENTAL OF EQUIPMENT      | 66     |                   | 66       | 489               | 302                 |
| IPS-WILLOW ISLAND        | 406    | 406               |          | 4,872             |                     |
| IPS MICH CITY            | 350    | 300               | 50       | 3,818             | 381                 |
| IPS-WAYNE                |        |                   |          | 689               | 689CR               |
| IPS-BOUND BROOK          | 399    | 354               | 45       | 3,906             | 881                 |
| PURCHASED SERVICE-OTHER  | 264    | 1,249             | 985CR    | 19,580            | 16,412CR            |
| MISCELLANEOUS EXPENSE    | 462    | 1,008             | 546CR    | 15,980            | 10,436CR            |
| DEPRECIATION             | 747    |                   | 747      | 2                 | 2CR                 |
| DEPRECIATION             |        | 1,069             | 1,069CR  | 8,964             | 8,964               |
| APPAREL ISSUES           |        | 20CR              | 20       | 8,582             | 8,582CR             |
| OTHER OPERATING SUPPLIES | 400    | 510               | 110CR    | 2,107             | 2,107CR             |
| EMPLOYEE ISSUE SUBSIDIZE |        |                   |          | 7,886             | 3,086CR             |
| PURCHASED ELECTRICITY    | 67     | 67                |          | 109               | 109CR               |
| PURCHASED WATER          |        |                   |          | 2,248CR           | 3,052               |
| PURCHASED GAS            |        |                   |          |                   |                     |
| MAINTENANCE PROVISION    | 13     | 1,353             | 1,340CR  | 4,183             | 4,027CR             |
| PLANT PROTECTION         | 378    | 378               |          | 4,536             |                     |
|                          | 10,057 | 12,325**          | 2,268CR  | 143,107**         | 22,423CR            |

DIST/BUTTON  
Selling Expense  
Manufacturing - ditto  
Manufacturing - ditto  
Warehousing

9280  
67388  
37339  
11935

123,942  
( 19 11 - 1 )

10882  
( 11/13 )

Variance - Favorable (Unfavorable)

# DEPARTMENT EXPENSE ANALYSIS

| DEPARTMENT               | DEC 1972   | 410                                |          |                                   |          |
|--------------------------|------------|------------------------------------|----------|-----------------------------------|----------|
| PERIOD                   | MAC GREGOR | 097                                |          |                                   |          |
| PLANT                    |            |                                    |          |                                   |          |
| EXPENSE CLASSIFICATION   | BUDGET     | CURRENT MONTH<br>DOLLARS<br>ACTUAL | VARIANCE | YEAR TO DATE<br>DOLLARS<br>ACTUAL | VARIANCE |
| SALARIES-OTHER           | 1,617      | 1,710                              | 93CR     | 19,229                            | 174      |
| PAYROLL TAXES            | 78         | 100                                | 22CR     | 1,047                             | 111CR    |
| PAYROLL INSURANCE        | 5          | 7                                  | 2CR      | 87                                | 27CR     |
| PURCHASED SERVICE-OTHER  |            |                                    | CR       | 814                               | 814CR    |
| MISCELLANEOUS EXPENSE    | 109        |                                    | 109      | 59                                | 1,249    |
| DEPRECIATION             |            | 168                                | 168CR    | 4                                 | 4CR      |
| APPAREL ISSUES           |            |                                    | CR       | 1,780                             | 1,780CR  |
| OTHER OPERATING SUPPLIES | 60         | 120CR                              | 180      | 36                                | 36CR     |
| PLANT PROTECTION         | 55         | 55                                 |          | 1,199                             | 479CR    |
|                          | 1,924      | 1,921**                            | 2        | 24,918**                          | 1,830CR  |

## DISTRIBUTION

Selling Expense 1454  
 Manufacturing - Blends 485  
 1939  
 Variance - Favorable (Unfavorable) 18  
 18226.  
 6084  
 24310  
 (602)

# DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT  
PERIOD  
PLANT

132

DEC 1972

MAC GREGOR

097

| EXPENSE CLASSIFICATION   | BUDGET | CURRENT MONTH     |          | YEAR TO DATE      |          |
|--------------------------|--------|-------------------|----------|-------------------|----------|
|                          |        | DOLLARS<br>ACTUAL | VARIANCE | DOLLARS<br>ACTUAL | VARIANCE |
| OTHER WAGES-HOURLY       | 876    | 1,145             | 269CR    | 7,269             | 3,242    |
| SALARIES-PRODUCTION SUPV | 547    |                   | 547      |                   | 6,564    |
| SALARIES-OTHER           |        | 603               | 603CR    | 6,450             | 6,450CR  |
| PAYROLL TAXES            | 71     | 85                | 14CR     | 721               | 130      |
| PAYROLL INSURANCE        | 5      | 7                 | 2CR      | 55                | 4        |
| RENTAL OF EQUIPMENT      |        |                   | CR       | 45                | 45CR     |
| PURCHASED SERVICE-OTHER  |        |                   | CR       | 24                | 24CR     |
| DEPRECIATION             |        | 4                 | 4CR      | 32                | 32CR     |
| OTHER OPERATING SUPPLIES |        |                   | CR       | 132               | 132CR    |
| MAINTENANCE MATERIALS    | 333    | 1,203             | 870CR    | 14,520            | 10,524CR |
| PURCHASED MAINTENANCE    | 834    | 4,025             | 3,191CR  | 14,335            | 4,327CR  |
| PURCHASED CONSTRUCTION   |        |                   | CR       | 157               | 157CR    |
| JOB ORDER EXPENSE        |        |                   | CR       | 3,740             | 3,740CR  |
|                          | 2,666  | 7,074**           | 4,408CR  | 47,484**          | 15,492CR |

DISTRIBUTION

Maintenance & Repair Reserve

7074

47484

# DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT 124  
 PERIOD DEC 1972  
 PLANT MAC GREGOR 097

| EXPENSE CLASSIFICATION   | BUDGET | CURRENT MONTH     |          | YEAR TO DATE      |          |
|--------------------------|--------|-------------------|----------|-------------------|----------|
|                          |        | DOLLARS<br>ACTUAL | VARIANCE | DOLLARS<br>ACTUAL | VARIANCE |
| OTHER WAGES-HOURLY       | 876    | 818               | 58       | 7,692             | 2,819    |
| SALARIES-PRODUCTION SUPV | 547    | 603               | 547      | 5,678             | 6,564    |
| SALARIES-OTHER           |        | 71                | 603CR    | 728               | 5,678CR  |
| PAYROLL TAXES            | 71     | 5                 | CR       | 54                | 123      |
| PAYROLL INSURANCE        | 5      |                   | CR       | 45                | 5        |
| MISCELLANEOUS EXPENSE    |        |                   | CR       |                   | 45CR     |
| DEPRECIATION             | 1,155  |                   | 1,155    |                   | 13,860   |
| OTHER OPERATING SUPPLIES | 42     | 693               | 693CR    | 10,164            | 10,164CR |
| PURCHASED MAINTENANCE    |        | 208               | 166CR    | 6,592             | 6,088CR  |
| MAINTENANCE ELECTRICITY  | 42     | 50                | CR       | 90                | 414      |
| PLANT PROTECTION         | 13     | 207               | 194CR    | 3,137             | 2,981CR  |
| PLANT GENERAL            | 585    | 585               |          | 7,020             |          |
|                          | 828    | 1,656             | 828CR    | 9,936             |          |
|                          | 4,164  | 4,898**           | 734CR    | 51,138**          | 1,170CR  |

DISTRIBUTION

Warehouse Expense 59A/c

4898

51,138.

# DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT DEC 1972 100  
 PERIOD  
 PLANT MAC GREGOR 097

| EXPENSE CLASSIFICATION   | BUDGET | CURRENT MONTH<br>DOLLARS<br>ACTUAL | VARIANCE | YEAR TO DATE<br>ACTUAL<br>DOLLARS<br>VARIANCE |
|--------------------------|--------|------------------------------------|----------|-----------------------------------------------|
| RENTAL OF EQUIPMENT      |        |                                    |          |                                               |
| PROPERTY TAXES           | 3,000  | 2,485CR                            | 5,485    | 1,166                                         |
| PROPERTY INSURANCE       | 107    | 260                                | 153CR    | 30,349                                        |
| PURCHASED SERVICE-ADT    | 92     |                                    | 92       | 3,661                                         |
| OTHER OPERATING SUPPLIES |        |                                    |          | 1,541                                         |
|                          | 3,199  | 2,225CR                            | 5,424    | 165                                           |
|                          |        |                                    |          | 36,883**                                      |
|                          |        |                                    |          | 1,504                                         |

## DISTRIBUTION

Manufacturing - Luthers  
 Manufacturing - Blend  
 Plant General Expense  
 Warehousing  
 Control Lab.

11555.  
 14606.  
 4536.  
 7020.  
 660.  
 38377  
 1494

962.  
 1218.  
 378.  
 585.  
 55.  
 3198.  
 5423

Variance - Favorable (Unfavorable)

# MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION  
PERIOD DEC 1972  
PLANT MAC GREGOR

| MATERIAL<br>CODE | MATERIAL<br>DESCRIPTION | C U R R E N T<br>QUANTITY<br>RECEIVED | M O N T H<br>VARIANCE-DOLLARS | Y E A R<br>QUANTITY<br>RECEIVED | T O T A L<br>VARIANCE-DOLLARS |
|------------------|-------------------------|---------------------------------------|-------------------------------|---------------------------------|-------------------------------|
| 0100117          | ACETIC ACID             | 2,250                                 | 34                            | 18,000                          | 386                           |
| 0106014          | CALCIUM CARBONATE       | 90,000                                | 152-                          | 1,132,000                       | 1,994-                        |
| 0106902          | CARBON DIOXIDE          | 190,953                               | 859-                          | 1,212,208                       | 4,749-                        |
| 0178601          | PIG LEAD                | 893,245                               | 999                           | 12,997,438                      | 102,977-                      |
| 0180302          | CARNATION OIL           |                                       |                               | 595                             | 25-                           |
| 0239602          | NEO FAT                 |                                       |                               | 2,000                           | 111                           |
| 0313301          | PHOSPHORIC ACID 100%    | 3,600                                 | 100-                          | 15,600                          | 700-                          |
| 0343001          | LILLY MOLOGELL          | 1,950                                 | 120-                          | 6,200                           | 304-                          |
| 0343101          | NORMAL LEAD STEARATE    |                                       |                               | 48,000                          |                               |
| 0343201          | MEL PAR #2              |                                       |                               | 55                              | 19-                           |
| 1100000          | STEEL DRUMS 650#        |                                       |                               | 944                             | 324-                          |
| 1771650          | V 20 1/2 FIBRE DRMS     | 200                                   | 138                           | 200                             | 138                           |
| 2135120          | #15 MTY BAGS            | 20,115                                | 478                           | 58,231                          | 1,794                         |
| 2135130          | #40 BAGS                | 30,749                                | 729                           | 60,929                          | 1,067                         |
| 2135140          | L560 BAGS               |                                       |                               | 143,932                         | 585                           |
| 2135150          | 4830 BAGS               |                                       |                               | 11,697                          | 45-                           |
| 2135160          | #810 BAGS               |                                       |                               | 36,025                          | 1,946                         |
| 2135180          | #621 BAGS               | 40,059                                | 1,103-                        | 40,059                          | 1,103-                        |
| 2135190          | 50# PLAIN BAGS          | 11,674                                | 115-                          | 21,844                          | 154-                          |
| 2135200          | #948 BAGS               |                                       |                               | 21,695                          | 2,075                         |
| 2135210          |                         |                                       |                               |                                 |                               |
| 2135220          | 24LB BAG                |                                       |                               | 9,200                           | 37                            |
| 2330050          | POLYETHYLENE BAGS       |                                       |                               | 15,350                          | 130                           |
| 9334801          | SULFURIC ACID 93%       | 45840                                 | -                             | <del>216,211</del> 216,205/     | 11                            |
| 9340605          | CALCIUM STEARATE        |                                       | 288-                          | 177,000                         | 4,929                         |
| 9516302          | PHTHALIC ANHYDRIDE      | 8,000                                 | 60-                           | 40,000                          | 50-                           |
| 9534810          | SCOTCH LADDIE #523-1    |                                       |                               |                                 | 1,045-                        |
|                  | TOTAL                   |                                       | 418-                          |                                 | 100,358-                      |

CY-RI 005918

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT LITHARGE  
PERIOD DEC 1972  
PLANT MAC GREGOR

681 681

| COMMODITY         | USED IN<br>PROD CODE | C U R R E N T M O N T H |                    | Y E A R              |                    | T O D A T F        |                     |
|-------------------|----------------------|-------------------------|--------------------|----------------------|--------------------|--------------------|---------------------|
|                   |                      | STANDARD<br>QUANTITY    | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | ACTUAL<br>QUANTITY | VARIANCE<br>DOLLARS |
| PIG LEAD          | 10                   |                         |                    |                      |                    |                    |                     |
|                   | 0178603              |                         |                    | 53,475-              |                    |                    |                     |
| PIG LEAD          | 10                   | 898,170                 | 925,805            | 13,592,351           |                    |                    |                     |
| *0178601          |                      | 898,170                 |                    | 13,538,876           | 13,803,667         |                    | 37,070-             |
| MEL PAR #2        | 40                   |                         |                    |                      |                    |                    |                     |
| NFL PAR #2        | 40                   | 5                       |                    | 73                   |                    |                    |                     |
| *0343201          |                      | 5                       |                    | 73                   |                    |                    | 56                  |
| STEEL DRUMS 650#  | 23                   |                         |                    |                      |                    |                    |                     |
| STEEL DRUMS 650#  | 23                   |                         |                    | 3,160                |                    |                    |                     |
| STEEL DRUMS 650#  | 23                   |                         |                    | 776                  |                    |                    |                     |
| *1100000          |                      |                         | 1,200              | 3,936                | 1,968              |                    | 9,611               |
| L560 BAGS         | 23                   |                         |                    |                      |                    |                    |                     |
| L560 BAGS         | 23                   | 4,893                   |                    | 57,943               |                    |                    |                     |
| *2135140          |                      | 4,893                   | 4,660              | 57,943               | 89,782             |                    | 4,525-              |
| #621 BAGS         | 23                   |                         |                    |                      |                    |                    |                     |
| *2135180          |                      |                         |                    |                      | 20,000             |                    | 1,400-              |
| POLYETHYLENE BAGS | 23                   |                         |                    | 13,169               |                    |                    |                     |
| POLYETHYLENE BAGS | 23                   | 1,200                   |                    | 14,917               |                    |                    |                     |
| *2330050          |                      | 1,200                   |                    | 28,086               |                    |                    |                     |
| LITHARGE BULK     | 10                   |                         |                    |                      |                    | 12,190             | 1,044               |

CY-RI 005919

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT LITHARGE  
PERIOD DEC 1972  
PLANT MAC GREGOR

681 681

| COMMODITY        | USED IN<br>PROD CODE | C U R R E N T        |                    | M O N T H            |                    | Y E A R              |                    | T O                  |                    | V A R I A N C E<br>D O L L A R S |
|------------------|----------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------|--------------------|----------------------------------|
|                  |                      | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY |                                  |
| LITHARGE BULK    | 10 0178603           |                      |                    |                      |                    | 17,500-              |                    |                      |                    |                                  |
|                  | 9536901              | 233,000              |                    |                      |                    | 6,103,797            |                    |                      |                    |                                  |
|                  | 9536902              | 45,600               |                    |                      |                    | 566,760              |                    |                      |                    |                                  |
|                  | 9536903              |                      |                    |                      |                    | 322,600              |                    |                      |                    |                                  |
| LITHARGE BULK    | 10 9536904           |                      |                    |                      |                    | 504,000              |                    |                      |                    |                                  |
| *9536980         |                      | 278,600              | 278,600            |                      |                    | 7,479,657            | 7,477,557          |                      |                    | 311                              |
| DEPARTMENT TOTAL |                      |                      |                    |                      |                    | 9,278-               |                    |                      |                    | 32,572-                          |

CY-RI 005920

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682 682

| COMMODITY               | USED IN<br>PROD CODE | C U R R E N T<br>STANDARD<br>QUANTITY | A C T U A L<br>QUANTITY | V A R I A N C E<br>D O L L A R S | Y E A R<br>STANDARD<br>QUANTITY | T O<br>ACTUAL<br>QUANTITY | D A T E<br>V A R I A N C E<br>D O L L A R S |
|-------------------------|----------------------|---------------------------------------|-------------------------|----------------------------------|---------------------------------|---------------------------|---------------------------------------------|
| AECTIC ACID             | 10                   |                                       |                         |                                  |                                 |                           |                                             |
|                         | 9534501              | 123                                   |                         |                                  | 2,062                           |                           |                                             |
|                         | 9534502              | 1,709                                 |                         |                                  | 11,315                          |                           |                                             |
|                         | 9534503              |                                       |                         |                                  | 36                              |                           |                                             |
|                         | 9534504              | 1                                     |                         |                                  | 451                             |                           |                                             |
|                         | 9534509              | 135                                   |                         |                                  | 135                             |                           |                                             |
|                         | 9534807              | 168                                   |                         |                                  | 1,503                           |                           |                                             |
|                         | 9534808              | 2-                                    |                         |                                  | 136                             |                           |                                             |
|                         | 9534901              | 1                                     |                         |                                  | 65                              |                           |                                             |
|                         | 9534902              | 17                                    |                         |                                  | 76                              |                           |                                             |
| AECTIC ACID<br>*0100117 | 10                   | 114                                   |                         |                                  | 101                             |                           |                                             |
|                         |                      | 2,278                                 |                         |                                  | 629                             |                           |                                             |
|                         |                      |                                       | 2,391                   | 22-                              | 16,513                          | 18,274                    | 312-                                        |
| *0100401                |                      |                                       |                         |                                  |                                 |                           |                                             |
|                         |                      |                                       |                         |                                  |                                 | 2,250                     | 322-                                        |
| CALCIUM CARBONATE       | 10                   |                                       |                         |                                  |                                 |                           |                                             |
|                         | 9534505              |                                       |                         |                                  | 15,936                          |                           |                                             |
|                         | 9534506              | 70,737                                |                         |                                  | 966,195                         |                           |                                             |
|                         | 9534508              | 1,305                                 |                         |                                  | 10,686                          |                           |                                             |
|                         | 9534803              | 8,739                                 |                         |                                  | 43,655                          |                           |                                             |
|                         | 9534804              | 1,709                                 |                         |                                  | 11,180                          |                           |                                             |
|                         | 9534805              |                                       |                         |                                  | 510-                            |                           |                                             |
|                         | 9534811              |                                       |                         |                                  | 587                             |                           |                                             |
|                         | 9534812              |                                       |                         |                                  | 77                              |                           |                                             |

CY-RI 005921

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682

682

| COMMODITY         | USED IN<br>PROD CODE | C U R R E N T M O N T H |                    | Y E A R              |                    | T O D A T E        |                     |
|-------------------|----------------------|-------------------------|--------------------|----------------------|--------------------|--------------------|---------------------|
|                   |                      | STANDARD<br>QUANTITY    | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | ACTUAL<br>QUANTITY | VARIANCE<br>DOLLARS |
| CALCIUM CARBONATE | 10 9535003           | 2,412                   |                    | 32,988               |                    |                    |                     |
| CALCIUM CARBONATE | 10 9535007           | 84,903                  | 71,298             | 4,896                |                    |                    |                     |
| *0106014          |                      |                         |                    | 1,085,692            | 1,176,940          |                    | 2,563-              |
| CARBON DIOXIDE    | 10                   |                         |                    |                      |                    |                    |                     |
|                   | 9534501              | 16,843                  |                    | 281,882              |                    |                    |                     |
|                   | 9534502              | 58,420                  |                    | 386,698              |                    |                    |                     |
|                   | 9534503              |                         |                    | 1,259                |                    |                    |                     |
|                   | 9534504              | 56                      |                    | 15,430               |                    |                    |                     |
| CARBON DIOXIDE    | 10 9534509           | 24,840                  |                    | 24,840               |                    |                    |                     |
| *0106902          |                      | 100,160                 | 186,660            | 710,110              | 1,302,044          |                    | 10,976-             |
| IMSIL             | 10                   |                         |                    |                      |                    |                    |                     |
| IMSIL             | 10 9534806           |                         |                    | 4,740                |                    |                    |                     |
| *0127117          |                      |                         |                    | 4,740                | 2,600              |                    | 91                  |
| BONE GLUE         | 10                   |                         |                    |                      |                    |                    |                     |
| *0177303          |                      |                         |                    |                      |                    | 12-                | 3                   |
| CHROME GLUE       | 10                   |                         |                    |                      |                    |                    |                     |
| *0177305          |                      |                         |                    |                      |                    | 420                | 117-                |
| CARNATION OIL     | 10                   |                         |                    |                      |                    |                    |                     |
| CARNATION OIL     | 10 9534811           |                         |                    | 60                   |                    |                    |                     |
| CARNATION OIL     | 10 9535006           |                         |                    | 497                  |                    |                    |                     |
| *0180302          |                      |                         |                    | 558                  | 120                |                    | 55                  |

CY-RI 005922

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682 682

| COMMODITY                            | USED IN<br>PROD CODE | C U R R E N T M O N T H |                    | Y E A R<br>STANDARD<br>QUANTITY | T O D A T E<br>ACTUAL<br>QUANTITY | V A R I A N C E<br>D O L L A R S |
|--------------------------------------|----------------------|-------------------------|--------------------|---------------------------------|-----------------------------------|----------------------------------|
|                                      |                      | STANDARD<br>QUANTITY    | ACTUAL<br>QUANTITY |                                 |                                   |                                  |
| NEO FAT<br>*0239602                  | 10                   |                         | 324                |                                 | 653                               | 253-                             |
| PHOSPHORIC ACID 100% 10              | 9534901              | 189                     |                    | 7,403                           |                                   |                                  |
| PHOSPHORIC ACID 100% 10              | 9534902              | 2,023                   |                    | 8,708                           |                                   |                                  |
| *0313301                             |                      | 2,212                   | 1,280              | 16,111                          | 16,493                            | 323-                             |
| LILLY MULOGELL<br>*0343001           | 10 9534902           | 957                     |                    | 4,120                           |                                   |                                  |
|                                      |                      | 957                     | 226                | 4,120                           | 4,003                             | 13                               |
| NORMAL LEAD STEARATE 10              | 9534505              |                         |                    | 3,340                           |                                   |                                  |
|                                      | 9534601              |                         |                    | 450                             |                                   |                                  |
|                                      | 9534801              |                         |                    | 34,028                          |                                   |                                  |
|                                      | 9534802              | 3-                      |                    | 166-                            |                                   |                                  |
|                                      | 9534804              | 691                     |                    | 4,524                           |                                   |                                  |
| NORMAL LEAD STEARATE 10              | 9534806              | 688                     | 696                | 1,918                           | 43,563                            | 200                              |
| *0343101                             |                      |                         |                    | 44,095                          |                                   |                                  |
| MEL PAR #2<br>MEL PAR #2<br>*0343201 | 40<br>40 9534507     |                         |                    | 67<br>67                        | 10                                | 23                               |
| V 20 1/2 FIBRE DRMS<br>*1771650      | 23                   |                         | 66                 |                                 | 195                               | 485-                             |
|                                      |                      |                         |                    |                                 |                                   | 164-                             |

CY-RI 005923

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682 682

| COMMODITY                                | USED IN<br>PROD CODE | C U R R F N T<br>STANDARD<br>QUANTITY | A C T U A L<br>QUANTITY | V A R I A N C E<br>DOLLARS | Y E A R<br>STANDARD<br>QUANTITY | T O T A L<br>ACTUAL<br>QUANTITY | V A R I A N C E<br>DOLLARS |
|------------------------------------------|----------------------|---------------------------------------|-------------------------|----------------------------|---------------------------------|---------------------------------|----------------------------|
| HLF 38 1/2 DRMS<br>*1771660              | 23                   |                                       |                         |                            |                                 | 1                               | 2-                         |
| #583 BAGS<br>*2135100                    | 23                   |                                       | 159                     | 20-                        |                                 | 574                             | 74-                        |
| #611 BAGS<br>*2135110                    | 23                   |                                       |                         |                            |                                 | 6,700                           | 873-                       |
| #15 MTY BAGS<br>#15 MTY BAGS<br>*2135120 | 23<br>23 9534501     | 2,969<br>2,969                        | 2,100                   | 112                        | 49,688<br>49,688                | 36,312                          | 1,738                      |
| #40 BAGS                                 | 23 9534502           | 10,298                                |                         |                            | 68,164                          |                                 |                            |
|                                          | 9534503              |                                       |                         |                            | 222                             |                                 |                            |
| #40 BAGS<br>*2135130                     | 23 9534504           | 10<br>10,308                          | 9,488                   | 106                        | 2,720<br>71,106                 | 60,227                          | 1,414                      |
| 4830 BAGS<br>*2135150                    | 23                   |                                       |                         |                            |                                 | 3,419                           | 444-                       |
| #810 BAGS<br>*2135160                    | 23                   |                                       | 3,220                   | 611-                       |                                 | 29,770                          | 5,650-                     |
| #84 BAGS<br>*2135170                     | 23                   |                                       |                         |                            |                                 | 5,825-                          | 1,106                      |

CY-RI 005924

|            |            |
|------------|------------|
| DEPARTMENT | BLENDIS    |
| PERIOD     | DEC 1972   |
| PLANT      | MAC GREGOR |

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**CY-RI 005925**

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682 682

| COMMODITY                                      | USED IN<br>PROD CODE                           | C U R R E N T<br>STANDARD<br>QUANTITY | M O N T H<br>ACTUAL<br>QUANTITY | V A R I A N C E<br>D O L L A R S | Y E A R<br>STANDARD<br>QUANTITY        | T O T A L<br>ACTUAL<br>QUANTITY | V A R I A N C E<br>D O L L A R S |
|------------------------------------------------|------------------------------------------------|---------------------------------------|---------------------------------|----------------------------------|----------------------------------------|---------------------------------|----------------------------------|
| #948 BAGS<br>*2135200                          | 23                                             |                                       | 201                             | 38-                              |                                        | 2,393                           | 454-                             |
| GREEN BAGS<br>*2135210                         | 23                                             |                                       | 740                             | 100-                             |                                        | 3,005                           | 408-                             |
| 24LB BAG<br>24 BAGS<br>*2135220                | 23<br>23 9534509                               | 4,536<br>4,536                        | 4,500                           | 8                                | 4,536<br>4,536                         | 6,000                           | 194-                             |
| OCTAGON CARTONS<br>OCTAGON CARTONS<br>*5171600 | 23<br>23 9534508<br>23 9535007                 | 1<br>1                                |                                 | 20                               | 14<br>12<br>26                         | 162                             | 1,509-                           |
| SULFURIC ACID 93%                              | 10<br>9534807<br>9534808<br>10 9535002         | 19,984<br>763-<br>3,066<br>22,287     | 29,568                          | 51-                              | 178,450<br>35,133<br>16,931<br>230,516 | 253,940                         | 112-                             |
| SULFURIC ACID 93%<br>*9334801                  |                                                |                                       |                                 |                                  |                                        |                                 |                                  |
| CALCIUM STEARATE                               | 10<br>9534506<br>9534508<br>9534801<br>9534802 | 9,756<br>180<br>12-                   |                                 |                                  | 133,268<br>1,473<br>5,671<br>665-      |                                 |                                  |

CY-RI 005926

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682

682

| COMMODITY            | USED IN<br>PROD CODE | C U R K E N T<br>STANDARD<br>QUANTITY | A C T U A L<br>QUANTITY | M O N T H<br>VARIANCE<br>DOLLARS | Y E A R<br>STANDARD<br>QUANTITY | T O<br>ACTUAL<br>QUANTITY | D A T A<br>VARIANCE<br>DOLLARS |
|----------------------|----------------------|---------------------------------------|-------------------------|----------------------------------|---------------------------------|---------------------------|--------------------------------|
|                      | 9534803              | 2,439                                 |                         |                                  | 12,183                          |                           |                                |
|                      | 9534810              |                                       |                         |                                  | 945                             |                           |                                |
|                      | 9534812              |                                       |                         |                                  | 33                              |                           |                                |
|                      | 9535003              | 603                                   |                         |                                  | 8,247                           |                           |                                |
|                      | 9535004              |                                       |                         |                                  | 9-                              |                           |                                |
|                      | 9535005              | 1,068                                 |                         |                                  | 2,184                           |                           |                                |
|                      | 10 9535006           |                                       |                         |                                  | 717                             |                           |                                |
| CALCIUM STEARATE     | 10 9535007           |                                       |                         |                                  | 1,224                           |                           |                                |
| CALCIUM STEARATE     |                      | 14,034                                | 10,833                  | 1,028                            | 165,273                         | 164,733                   | 154                            |
| *9340605             |                      |                                       |                         |                                  |                                 |                           |                                |
| PHTHALIC ANHYDRIDE   | 10                   |                                       |                         |                                  |                                 |                           |                                |
|                      | 9535001              | 1,323                                 |                         |                                  | 13,265                          |                           |                                |
| PHTHALIC ANHYDRIDE   | 10 9535002           | 4,292                                 |                         |                                  | 23,704                          |                           |                                |
| *9516302             |                      | 5,616                                 | 6,747                   | 103-                             | 36,970                          | 37,366                    | 44-                            |
| SCOT LAD #15         | 10                   |                                       |                         |                                  |                                 |                           |                                |
| SCOT LAD #15         | 10 9534505           |                                       |                         |                                  | 19,123                          |                           |                                |
| SCOT LAD #15         | 10 9534506           | 82,121                                |                         |                                  | 1,121,675                       |                           |                                |
| SCOTCH LADDIE #15    | 10 9534508           | 1,515                                 |                         |                                  | 12,405                          |                           |                                |
| *9534501             |                      | 83,636                                | 30,300                  | 7,593                            | 1,153,204                       | 691,908                   | 65,710                         |
| SCOTCH LADDIE #40 ST | 10                   |                                       |                         |                                  |                                 |                           |                                |
| *9534502             |                      |                                       | 40,400                  | 5,765-                           |                                 | 460,862                   | 65,765-                        |
| SCOT LAD #50         | 10                   |                                       |                         |                                  |                                 |                           |                                |
| SCOT LAD #50         | 10 9534507           |                                       |                         |                                  | 10,430                          |                           |                                |
| *9534503             |                      |                                       | 1,500                   | 214-                             | 10,430                          | 8,100                     | 324                            |

CY-RI 005927

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682 682

| COMMODITY                                                                                                                                                       | USED IN<br>PROD CODE                                                                                               | C U R R E N T M O N T H |                    | Y E A R                                                                                |                    | T O D A T A          |                    | VARIANCE<br>DOLLARS |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------|-------------------------|--------------------|----------------------------------------------------------------------------------------|--------------------|----------------------|--------------------|---------------------|
|                                                                                                                                                                 |                                                                                                                    | STANDARD<br>QUANTITY    | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY                                                                   | ACTUAL<br>QUANTITY | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY |                     |
| SCOTCH LAD #60<br>*9534504                                                                                                                                      | 10                                                                                                                 |                         |                    |                                                                                        |                    | 950                  |                    | 136-                |
| DIBASIC LEAD STEARAT<br>DIBASIC LFAD STEARAT<br>*9534701                                                                                                        | 10<br>10 9534701                                                                                                   |                         |                    | 4,900<br>4,900                                                                         |                    |                      |                    | 2,156               |
| SCOTCH LADDIE #593 S<br>*9534805                                                                                                                                | 10                                                                                                                 |                         |                    |                                                                                        |                    | 2,050                |                    | 267-                |
| SCOT LAD #810<br>SCOT LAD #810<br>SCOTCH LADDIE #810<br>SCOT LAD #810<br>SCOTCH LADDIE #810<br>SCOT LAD #810<br>SCOT LAD #810<br>SCOTCH LADDIE #810<br>*9534807 | 10<br>10 9534801<br>10 9534802<br>10 9534803<br>10 9534804<br>10 9534805<br>10 9534806<br>10 9534810<br>10 9534811 | 135-<br>29,471<br>5,549 |                    | 39,700<br>7,481-<br>147,211<br>36,296<br>1,190-<br>15,390<br>9,555<br>1,371<br>240,853 |                    |                      |                    | 585-                |
| SCOTCH LADDIE #830 S<br>SCOTCH LADDIE #830 S<br>*9534808                                                                                                        | 10<br>10 9534812                                                                                                   |                         |                    |                                                                                        |                    |                      | 244,707            |                     |
| SCOTCH LADDIE #908                                                                                                                                              |                                                                                                                    |                         |                    |                                                                                        |                    |                      | 440                |                     |

CY-RI 005928

# MATERIAL USAGE VARIANCE REPORT

DEPARTMENT BLENDS  
PERIOD DEC 1972  
PLANT MAC GREGOR

682 682

| COMMODITY            | USED IN<br>PROD CODE | C U R R E N T<br>STANDARD<br>QUANTITY | A C T U A L<br>QUANTITY | M O N T H<br>VARIANCE<br>DOLLARS | Y E A R<br>STANDARD<br>QUANTITY | T O T A L<br>ACTUAL<br>QUANTITY | V A R I A N C E<br>DOLLARS |
|----------------------|----------------------|---------------------------------------|-------------------------|----------------------------------|---------------------------------|---------------------------------|----------------------------|
| SCOTCH LADDIE #908   | 9535005              | 16,732                                |                         |                                  | 34,216                          |                                 |                            |
| SCOTCH LADDIE #908   | 9535006              | 16,732                                | 9,715                   | 1,385                            | 11,232                          | 31,153                          | 2,823                      |
| *9535001             |                      |                                       |                         |                                  | 45,448                          |                                 |                            |
| SCOTCH KADDIE #918   | 10                   |                                       |                         |                                  |                                 |                                 |                            |
| SCOTCH KADDIE #918   | 10 9535003           | 7,035                                 |                         |                                  | 96,215                          |                                 |                            |
| SCOTCH KADDIE #918   | 10 9535004           |                                       |                         |                                  | 141-                            |                                 |                            |
| SCOTCH KADDIE #918   | 10 9535007           | 7,035                                 | 7,000                   | 6                                | 14,280                          | 99,155                          | 1,795                      |
| *9535002             |                      |                                       |                         |                                  | 110,354                         |                                 |                            |
| SCOTCH LADDIE #988 S | 10                   |                                       |                         |                                  |                                 |                                 |                            |
| *9535005             |                      |                                       | 7,700                   | 1,650-                           |                                 | 9,500                           | 2,036-                     |
| SCOTCH LAD 988 OIL   | 10                   |                                       |                         |                                  |                                 |                                 |                            |
| *9535006             |                      |                                       |                         |                                  |                                 |                                 |                            |
| LITHARGE BULK        | 10                   |                                       |                         |                                  |                                 |                                 |                            |
|                      | 9534501              | 128,048                               |                         |                                  | 2,142,986                       |                                 |                            |
|                      | 9534502              | 444,137                               |                         |                                  | 2,939,842                       |                                 |                            |
|                      | 9534503              |                                       |                         |                                  | 9,574                           |                                 |                            |
|                      | 9534504              | 431                                   |                         |                                  | 117,309                         |                                 |                            |
|                      | 9534509              | 93,420                                |                         |                                  | 93,420                          |                                 |                            |
|                      | 9534807              | 175,692                               |                         |                                  | 1,568,859                       |                                 |                            |
|                      | 9534808              | 3,233-                                |                         |                                  | 148,869                         |                                 |                            |
|                      | 9534901              | 1,509                                 |                         |                                  | 59,081                          |                                 |                            |
|                      | 9534902              | 16,150                                |                         |                                  | 69,495                          |                                 |                            |
|                      |                      |                                       |                         |                                  |                                 | 4,524                           | 964-                       |

CY-RI 005929

|            |            |
|------------|------------|
| DEPARTMENT | BLENDS     |
| PERIOD     | DEC 1972   |
| PLANT      | MAC GREGOR |

289

682

| COMMODITY        | USED IN<br>PROD CODE | C U R R E N T        |                    | M O N T H           |                      | Y E A R            |                     | D A T E |  |
|------------------|----------------------|----------------------|--------------------|---------------------|----------------------|--------------------|---------------------|---------|--|
|                  |                      | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | VARIANCE<br>DOLLARS | STANDARD<br>QUANTITY | ACTUAL<br>QUANTITY | VARIANCE<br>DOLLARS |         |  |
| #9536980         | 9535001              | 5,704                |                    |                     |                      | 57,179             |                     |         |  |
|                  | 9535002              | 38,326               | 187,850            | 16,320              | 211,635              |                    | 18932               |         |  |
|                  |                      | 900,186              | 784,850            | 133,336             | 7,418,255            | 7,288,550          | 135,705             |         |  |
| DEPARTMENT TOTAL |                      |                      |                    | 18,238              |                      |                    |                     |         |  |

DEPARTMENT TOTAL

**CY-RI 005930**

AMERICAN CYANAMID COMPANY  
CHICAGO, ILLINOIS  
PRODUCTION & COST  
MONTHLY ANALYSIS OF MISCELLANEOUS CHARGES

|                                    | MONTH ENDED<br><u>5.1., 1972</u> | YEAR TO<br>DATE |
|------------------------------------|----------------------------------|-----------------|
| Contributions, Subscriptions, Etc. | <u>(8)</u>                       | <u>871.</u>     |
| Demurrage                          | <u></u>                          | <u>26.</u>      |
| Educational Assistance             | <u></u>                          | <u></u>         |
| Hydrant Charge                     | <u></u>                          | <u></u>         |
| Military Severance                 | <u></u>                          | <u></u>         |
| Others                             | <u></u>                          | <u>136.</u>     |
| Employee Activity                  | <u></u>                          | <u>196.</u>     |
| Postage                            | <u></u>                          | <u>288.</u>     |
| Sales Tax                          | <u></u>                          | <u>205.</u>     |
| Scrap Sales                        | <u></u>                          | <u>-</u>        |
| Stationery                         | <u>105.</u>                      | <u>1337.</u>    |
| Travel and Living                  | <u>281.</u>                      | <u>984.</u>     |
| Relocation Expense                 | <u>91.</u>                       | <u>8420.</u>    |
| Lic & Fees                         | <u>30</u>                        | <u>640.</u>     |
| Blood Samples                      | <u>507.</u>                      | <u>3040.</u>    |
| Meal Allowance                     | <u></u>                          | <u>4.</u>       |
| TOTAL                              | <u>1008.</u>                     | <u>16147.</u>   |

CY-RI 005931

INVENTORY ACTIVITY  
December 1972

|                      | C U R R E N T               |                   |               | C U M U L A T I V E         |                   |                |
|----------------------|-----------------------------|-------------------|---------------|-----------------------------|-------------------|----------------|
|                      | Semi-<br>Processed<br>Goods | Finished<br>Goods | Total         | Semi-<br>Processed<br>Goods | Finished<br>Goods | Total          |
| Opening Inventory    | <u>25470</u>                | <u>36661</u>      | <u>62131</u>  | <u>1000</u>                 | <u>173607</u>     | <u>174607</u>  |
| By-Product Recov.    |                             |                   |               |                             |                   |                |
| Production           | <u>143128</u>               | <u>230277</u>     | <u>373405</u> | <u>215527</u>               | <u>2813009</u>    | <u>4968736</u> |
| Total to A/C For     | <u>168618</u>               | <u>30881</u>      | <u>479429</u> | <u>2164227</u>              | <u>3009616</u>    | <u>5174543</u> |
| Inventory Adjustment |                             | <u>461</u>        | <u>461</u>    | <u>33684</u>                | <u>(32021)</u>    | <u>1663</u>    |
| Usage                | <u>158344</u>               | <u>20566</u>      | <u>178910</u> | <u>2182337</u>              | <u>220110</u>     | <u>2418447</u> |
| Shipments            |                             |                   |               |                             |                   |                |
| Stock Transfer       |                             | <u>46126</u>      | <u>46126</u>  |                             | <u>625330</u>     | <u>625330</u>  |
| Customers            |                             | <u>173467</u>     | <u>173467</u> |                             | <u>218824</u>     | <u>2018824</u> |
| Ending Inventory     | <u>10274</u>                | <u>7331</u>       | <u>83605</u>  | <u>10274</u>                | <u>73331</u>      | <u>83605</u>   |

**AMERICAN CYANAMID CO.**  
**ORGANIC CHEMICALS DIVISION**

Chicago PLANT

December 1972

|             |      |
|-------------|------|
| Invoice     | Date |
| Prepared By |      |
| Approved By |      |

**INVENTORY AND USAGE DATA**

|           |                                           | (1)                     | (2) | (3)             | (4) | (5)             | (6) |
|-----------|-------------------------------------------|-------------------------|-----|-----------------|-----|-----------------|-----|
|           |                                           | In Thousands of Dollars |     |                 |     |                 |     |
| Inventory |                                           |                         |     | Opening Balance |     | Closing Balance |     |
| 1         | Raw Materials & Supplies - Group A        |                         |     |                 |     |                 |     |
| 2         | Purchased Raw Materials                   |                         |     | 68              |     | 66              |     |
| 3         | Shipping Containers                       |                         |     | 30              |     | 32              |     |
| 4         | Coal, Fuel Oil, etc.                      |                         |     |                 |     |                 |     |
| 5         | Stores Materials                          |                         |     |                 |     |                 |     |
| 6         |                                           |                         |     |                 |     |                 |     |
| 7         |                                           |                         |     |                 |     |                 |     |
| 8         |                                           |                         |     |                 |     |                 |     |
| 9         | Total                                     |                         |     | 98              |     | 98              |     |
| 10        | Manufactured Materials - Group B          |                         |     |                 |     |                 |     |
| 11        | From Cyanamid Plants                      |                         |     | 11              |     | 8               |     |
| 12        |                                           |                         |     |                 |     |                 |     |
| 13        |                                           |                         |     |                 |     |                 |     |
| 14        | Total                                     |                         |     | 11              |     | 8               |     |
| 15        | Processed & Finished Mfg'd Mat'ls-Group C |                         |     |                 |     |                 |     |
| 16        | Manufactured Finished                     |                         |     | 81              |     | 73              |     |
| 17        | Returned Mfg'd Goods                      |                         |     |                 |     |                 |     |
| 18        | Purch. for Resale                         |                         |     |                 |     |                 |     |
| 19        | Semi-Finished                             |                         |     | 25              |     | 10              |     |
| 20        | Toll Work                                 |                         |     |                 |     |                 |     |
| 21        | By-Products                               |                         |     |                 |     |                 |     |
| 22        | Work in Process                           |                         |     |                 |     |                 |     |
| 23        |                                           |                         |     |                 |     |                 |     |
| 24        | Total                                     |                         |     | 106             |     | 83              |     |
| 25        |                                           |                         |     |                 |     |                 |     |
| 26        |                                           |                         |     |                 |     |                 |     |
| 27        |                                           |                         |     |                 |     |                 |     |
| 28        | Total Plant Inventory                     |                         |     | 215             |     | 189             |     |
| 29        |                                           |                         |     |                 |     |                 |     |
| 30        |                                           |                         |     |                 |     |                 |     |
| 31        |                                           |                         |     |                 |     |                 |     |
| 32        |                                           |                         |     |                 |     |                 |     |
| 33        | Usage                                     |                         |     | Current         |     | Cumulative      |     |
| 34        | Data                                      |                         |     | Period          |     |                 |     |
| 35        |                                           |                         |     |                 |     |                 |     |
| 36        | Mfg. from other O.C.D. Plants             |                         |     | 4               |     | 53              |     |
| 37        | Mfg. from all other ACCO Plants           |                         |     | -               |     | 2               |     |
| 38        |                                           |                         |     | 4               |     | 55              |     |
| 39        |                                           |                         |     |                 |     |                 |     |
| 40        |                                           |                         |     |                 |     |                 |     |

CY-RI 005933

AMERICAN CYANAMID COMPANY  
Standard Cost Variation by Commercial Responsibility  
Chicago, Illinois Plant  
December, 1972

| Dept | Commercial Responsibility Group | Material Price & Usage Variance | Conversion Cost  |               |              |                 | Inventory Revaluation | Total   |
|------|---------------------------------|---------------------------------|------------------|---------------|--------------|-----------------|-----------------------|---------|
|      |                                 |                                 | Plant Protection | Plant General | Control Lab. | Litharge Blends |                       |         |
| 013  | 99006-01                        | 8163.26                         | 4553.47          | (1141.73)     | 17.32        | (2003.46)       | 1596.11               | 7636.62 |
| 200  | 99006-02                        | 273.00                          | 170.00           | (291.00)      | -            | (983.00)        | 1106.34               | 867.34  |
|      | Total                           | 8541.26                         | 5423.47          | (1141.73)     | 17.32        | (2986.46)       | 2702.55               | 8503.96 |

CY-RI 005934