

Mr. H. C. Gaffney

Jan. 30, 1979

Chicago, Illinois

Month of December 1978

B. G. Witherspoon

Charlotte

280

Mr. F. B. Dorf
Mr. C. W. Postas

BB
BB

STANDARD COST VARIATION

During the month of December 1978, the Chicago Plant generated an unfavorable variation of \$(49,812.) as shown below:

	December 1978 Favorable (Unfavorable)	Cumulative Favorable (Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	\$ 8,141	\$(20,545)
Stabilizers	17,189	43,866
Plant General Expense	(16,516)	(23,309)
Control Laboratory	(314)	(848)
Plant Protection	796	4,194
Steam	(960)	(9,529)
Sub Total	8,336	(6,171)
2. <u>Material Price Variance</u>	(58,148)	(92,358)
Grand Total	\$(49,812)	\$(98,529)

A comparison of production level versus budget is tabulated below:

<u>Production Department</u>	<u>December 1978</u>	<u>Y-T-D Cumulative</u>
Litharge	139.5%	97.5%
Stabilizers	161.3%	121.2%
Total Plant	152.0%	111.1%

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
PERIOD DEC-1978
PLANT CHICAGO

CURRENT MONTH

YEAR TO DATE

PROD-NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9534501	CYASTAB #15	01	13,000	.477	3,477.00	23,382	133,183
9534502	CYASTAB #40	01	92,500	.465	3,475.00	32,187	1,416,600
9534505	CYASTAB #611	01	72,800	.395	2,617.00	19,051	1,266,200
9534506	CYASTAB #621	01	49,248	.459	3,515.00	17,310	389,698
9534509	CYASTAB #15-24	01	60,950	.498	3,491.00	21,277	293,100
9534512	CYASTAB #40 DUSTLESS	01	307,365	.508	3,493.00	102,045	3,089,957
9534513	CYASTAB #15 DUSTLESS	01	142,050	.488	3,361.00	47,743	980,625
9534582	BULK LEAD CARBONATE	21	2,900	.579	3,363.00	1,054	16,750
9534603	CYASTAB #503	01	162,500	.494	2,883.00	45,848	500,091
9534604	CYASTAB #583	01	26,050	.493	3,664.00	9,544	150,820
9534605	CYASTAB #593	01	323,775	.550	3,471.00	112,302	2,091,273
9534606	CYASTAB #570	01	5,990	.534	3,332.00	4,400	1,466
9534607	CYASTAB #810	01	5,990	.576	4,087.00	2,446	141,170
9534608	CYASTAB #830	01	17,400	.594	2,939.00	5,113	42,950
9534610	CYASTAB #523	01	12,302	.357	2,200	4,394	29,624
9534611	CYASTAB 593 OILED	01	146,099	.574	3,492.00	51,017	684,292
9534615	CYASTAB 810 DILED	01	91,850	.520	3,375.00	30,999	533,800
9534616	CYASTAB 810 DU	01	10,700	.452	3,651.00	4,500	1,643
9534617	CYASTAB 563 DUSTLESS	01	95,650	.535	3,424.00	32,750	196,450
9534618	CYASTAB 593 DUSTLESS	01	10,350	.538	3,410.00	3,929	18,350
9534619	CYASTAB 523 DUSTLESS	01	32,900	.908	6,969.00	22,928	220,509
9534623	CYASTAB 564 DUSTLESS	01	35,600	.882	6,909.00	24,596	347,350
9534825	CYASTAB 564	01		.675	4,599.00		757,394
9534901	CYASTAB #712	01					
9534902	CYASTAB 712 OIL	01					
9535001	CYASTAB #908	01					

