

C. A. PRELLE



American Cyanamid Company

LEAD STABILIZERS _____ Department

CONFIDENTIAL

REPORT

ON

1986 BUDGET

DEPARTMENTALS AND COST SHEETS

CHICAGO PLANT

DATE 1986 _____

COST		PRODUCT: 003-09534599 CYASTAB 40 CAPTIVE		DEMAND QTY		21,625 U/M LBS	
CENTER 0682 STABILIZERS		--- UNIT PRICE ---		STANDARD UNIT COST		----- K \$ -----	
MATL/EXPENSE CODE	DESCRIPTION	U/M	FULL		VARIABLE	ABSORBED	FULL
			VARIABLE	ABSORBED			
MATERIALS							
001-00100117	ACETIC ACID	011	0.3885	0.3885	0.00300	0.0012	0.0
003-09536980	BULK LITHARGE	011	0.2215	0.2882	0.00000	0.0000	0.0
003-09534582	BULK LEAD CARBONATE	011	0.2894	0.3920	1.00000	0.2894	8.5
	TOTAL MATERIALS					0.2906	6.3
CONTAINERS							
	TOTAL MATERIALS & CONTAINERS					0.2906	8.5
VARIABLE CONVERSION COSTS							
			CONV RATE		CONV FACTOR		
0201	DIRECT LABOR		0.0000		0.00000	0.0035	0.1
0208	OVERTIME HOURLY		0.0000		0.00000	0.0001	0.0
0210	PAYROLL TAXES HOURLY		0.0000		0.00000	0.0004	0.0
0931	OTHER OPERATING SUPPLIE		0.0000		0.00000	0.0001	0.0
1623	GAS PURCHASED		0.0000		0.00000	0.0015	0.0
1725	ELECTRICITY		0.0000		0.00000	0.0006	0.0
	TOTAL VARIABLE CONVERSION COSTS					0.0062	0.1
DIRECT PERIOD							
0303	HOURLY SUPERVISION		0.0001		0.00000	0.0001	0.0
0502	PROD SUPERVISION		0.0020		0.00000	0.0020	0.0
0508	OVERTIME SALARY		0.0001		0.00000	0.0001	0.0
0510	PAYROLL TAXES SALARY		0.0002		0.00000	0.0002	0.0
0690	DEPRECIATION		0.0027		0.00000	0.0027	0.1
	TOTAL DIRECT PERIOD					0.0051	0.1
COMMON PERIOD							
	TOTAL COMMON PERIOD					0.0000	0.0
ALLOCATED PERIOD							
3312	MAINT LABOR & OVERHEAD		0.0024		0.00000	0.0024	0.1
3520	CONTROL LAB		0.0076		0.00000	0.0076	0.2
3951	PLANT/FIRE PROTECTION		0.0014		0.00000	0.0014	0.0
3955	TOTAL PLANT GENERAL		0.0055		0.00000	0.0055	0.1
	TOTAL ALLOCATED					0.0169	0.4
	TOTAL PERIOD COST					0.0220	0.5
	TOTAL PRODUCT COST					0.2968	9.1
						6.4	

N14488.01

COST		PRODUCT: 004-09534501 CYASTAB 15		DEMAND QTY		20,000 U/M 011	
CENTER 0682 STABILIZERS		--- UNIT PRICE ---		STANDARD UNIT COST		----- K \$ -----	
MATERIAL/EXPENSE		U/M		VARIABLE		VARIABLE	
CODE		DESCRIPTION		CONV RATE		CONV FACTOR	
				FULL		FULL	
				ABSORBED		ABSORBED	
				USAGE		USAGE	
				FACTOR		FACTOR	
				0.0000		0.0000	
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				0.0000		0.0000	
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COST CENTER 0682 STABILIZERS		PRODUCT: 004-09534502 CYASTAB 40		DEMAND QTY		60,000 U/M 011	
MTRL/EXPENSE CODE		--- UNIT PRICE ---		STANDARD UNIT COST		----- K \$ -----	
DESCRIPTION		U/M	VARIABLE	FULL	USAGE FACTOR	VARIABLE	FULL
				ABSORBED		ABSORBED	ABSORBED
MATERIALS							
001-00100117	ACETIC ACID	011	0.3885	0.3885	0.00300	0.0012	0.1
003-09534582	BULK LEAD CARBONATE	011	0.2894	0.3920	1.00000	0.2894	23.5
TOTAL MATERIALS						0.2906	23.6
CONTAINERS							
006-00213523	50# BAGS	240	0.3000	0.3000	0.02000	0.0060	0.4
006-00517164	CARDBOARD BOX		9.0000	9.0000	0.00040	0.0036	0.2
TOTAL MATERIALS & CONTAINERS						0.3002	24.2
VARIABLE CONVERSION COSTS			CONV RATE		CONV FACTOR		
0201	DIRECT LABOR		0.0000		0.00000	0.0036	0.2
0208	OVERTIME HOURLY		0.0000		0.00000	0.0001	0.0
0210	PAYROLL TAXES HOURLY		0.0000		0.00000	0.0004	0.0
0212	W/C INSURANCE HOURLY		0.0000		0.00000	0.0001	0.0
0931	OTHER OPERATING SUPPLIE		0.0000		0.00000	0.0003	0.0
1623	GAS PURCHASED		0.0000		0.00000	0.0012	0.1
1725	ELECTRICITY		0.0000		0.00000	0.0007	0.0
TOTAL VARIABLE CONVERSION COSTS						0.0064	0.4
DIRECT PERIOD							
0303	HOURLY SUPERVISION		0.0001		0.00000	0.0001	0.0
0502	PROD SUPERVISION		0.0022		0.00000	0.0022	0.1
0508	OVERTIME SALARY		0.0001		0.00000	0.0001	0.0
0510	PAYROLL TAXES SALARY		0.0002		0.00000	0.0002	0.0
0690	DEPRECIATION		0.0027		0.00000	0.0027	0.2
TOTAL DIRECT PERIOD						0.0053	0.3
COMMON PERIOD							
TOTAL COMMON PERIOD						0.0000	0.0
ALLOCATED PERIOD							
3312	MAINT LABOR & OVERHEAD		0.0023		0.00000	0.0023	0.1
3520	CONTROL LAB		0.0045		0.00000	0.0045	0.3
3951	PLANT/FIRE PROTECTION		0.0013		0.00000	0.0013	0.1
3955	TOTAL PLANT GENERAL		0.0069		0.00000	0.0069	0.4
TOTAL ALLOCATED						0.0150	0.9
TOTAL PERIOD COST						0.0203	1.2
TOTAL PRODUCT COST						0.3066	25.8

PRODUCT COST SHEET ANALYSIS
FORECASTED PLAN 1987COST
CENTER 0682 STABILIZERS

PRODUCT: 004-09534506 CYASTAB 621

100,000 U/M 011

MATL/EXPENSE
CODE

DESCRIPTION

U/M

--- UNIT PRICE ---

FULL

USAGE

FACTOR

STANDARD

VARIABLE

ABSORBED

DEMAND QTY

FULL

ABSORBED

100,000 U/M 011

----- K \$ -----

FULL

ABSORBED

VARIABLE

ABSORBED

MATERIALS

001-00106014 CALCIUM CARBONATE 011 0.0870 0.0870 0.43940 0.0382 0.0382 3.8 3.8
 001-09340601 CALCIUM STEARATE 011 0.7500 0.7500 0.06060 0.0455 0.0455 4.5 4.5
 003-09534582 BULK LEAD CARBONATE 011 0.2894 0.3920 0.51010 0.1476 0.1476 14.8 20.0
 004-09534502 CYASTAB 40 011 0.3066 0.4295 0.00000 0.0000 0.0000 0.0 0.0
 TOTAL MATERIALS 23.1 28.4

CONTAINERS

006-00213518 #621 BAGS ECH 0.3200 0.3200 0.01926 0.0062 0.0062 0.6 0.6
 006-00233011 PVC BAGS 240 1.2500 1.2500 0.01510 0.0189 0.0189 1.9 1.9
 TOTAL MATERIALS & CONTAINERS 25.6 30.9

VARIABLE CONVERSION COSTS

0201 DIRECT LABOR 0.0000 0.00000 0.0058 0.0058 0.6 0.6
 0208 OVERTIME HOURLY 0.0000 0.00000 0.0002 0.0002 0.0 0.0
 0210 PAYROLL TAXES HOURLY 0.0000 0.00000 0.0006 0.0006 0.1 0.1
 0212 W/C INSURANCE HOURLY 0.0000 0.00000 0.0001 0.0001 0.0 0.0
 0931 OTHER OPERATING SUPPLIE 0.0000 0.00000 0.0003 0.0003 0.0 0.0
 1725 ELECTRICITY 0.0000 0.00000 0.0078 0.0078 0.8 0.8
 TOTAL VARIABLE CONVERSION COSTS 0.0148 0.0148 1.5 1.5

DIRECT PERIOD

0303 HOURLY SUPERVISION 0.0002 0.00000 0.0002 0.0002 0.0 0.0
 0502 PROD SUPERVISION 0.0034 0.00000 0.0034 0.0034 0.3 0.3
 0508 OVERTIME SALARY 0.0001 0.00000 0.0001 0.0001 0.0 0.0
 0510 PAYROLL TAXES SALARY 0.0003 0.00000 0.0003 0.0003 0.0 0.0
 0690 DEPRECIATION 0.0044 0.00000 0.0044 0.0044 0.4 0.4
 TOTAL DIRECT PERIOD 0.0084 0.0084 0.8 0.8

COMMON PERIOD

TOTAL COMMON PERIOD

0.0000

0.0

ALLOCATED PERIOD

3312 MAINT LABOR & OVERHEAD 0.0036 0.00000 0.0036 0.0036 0.4 0.4
 3520 CONTROL LAB 0.0045 0.00000 0.0045 0.0045 0.5 0.5
 3951 PLANT/FIRE PROTECTION 0.0021 0.00000 0.0021 0.0021 0.2 0.2
 3955 TOTAL PLANT GENERAL 0.0106 0.00000 0.0106 0.0106 1.1 1.1
 TOTAL ALLOCATED 0.0208 0.0208 2.1 2.1

TOTAL PERIOD COST

0.0292

2.9

TOTAL PRODUCT COST

0.3528

35.3

