

WILLOW ISLAND PLANT
1984 CHART OF ACCOUNTS

WILLOW ISLAND GENERAL LEDGER

The attached General Ledger Chart of Accounts must be strictly adhered to in order to properly classify and report all expenses incurred in the operation of the Willow Island Plant. For simplicity, the Chart of Accounts is set up utilizing the journal entry format (WML-1444). Specific data as it must appear is so noted, data fields which must be filled but are not constant are indicated with XXXX. To further enhance the attached listing, each ledger account is briefly discussed as to its purpose and the specific functions of each field contained.

ACCOUNT 01 - CORPORATE CASH

The balance carried in this account reflects the amount on deposit at the Mellon Bank in the pool payroll account. The account should be affected only by the General Accounting Supervisor.

ACCOUNT 03 - OUTSIDE JOB ORDERS (OJ's)

These job orders are normally written for charges incurred which relate to potential insurance claims or for self-insured losses which fall within the deductible. The cost center (DEPT) to which the order applies and associated class of expense (COE) for the expenses must be used.

ACCOUNT 04 - ACCOUNTS RECEIVABLE

The accounts receivable are segmented within the 04 ledger in order to classify the type of receivable being reported.

- 1) 04-0001 Used for miscellaneous local sales such as scrap
- 2) 04-0002 Used for receivable from the State of West Virginia for gasoline, diesel fuel and propane. When these fuels are consumed for non-highway use, the highway use tax paid at the time of purchase is reimbursed.
- 3) 04-0004 Used to control inventory of returnable containers for which deposits were paid at the time of raw material purchase.
- 4) 04-0006 Used to collect by payroll deduction employee purchases of medical and company store items.
- 5) 04-0027 Used to control open balances for employee cash advances related to travel and living expenses incurred while on company business.

ACCOUNT 05 - CLAIMS PENDING

This account is used to establish a receivable from a carrier when Willow Island products are damaged in transit by the carrier. The class of expense must be used in order to classify claims as they relate to raw materials (0933) and finished goods (0934).

ACCOUNT 07 - INVENTORIES

Various inventory account classifications (IAC) are used to identify the type of inventory as carried in this ledger account. Product codes for each line item are established and validated on the item master file as maintained by the Cost Accounting Department. As indicated in the Chart of Accounts, cost centers (DEPT) are associated only with semi-finished goods (IAC 003) and finished goods (IAC 004).

ACCOUNT 08 - IAFA SUSPENSE

This account is used for period cost credit generated by production and charges for period cost value of intermediate product consumption. The net amount is measured against the period cost write-off in order to calculate volume variance (properly described as IAFA).

ACCOUNT 10 - WAYNE CONTROL

The 10 account is used to clear inbound and outbound expenses to other ACCO locations. All fields as indicated on the Chart of Accounts must be completed as indicated. The various minors used within the 10 a/c are self-explanatory.

ACCOUNT 12 - MARIETTA CONTROL

This account is used to transfer expenses between the Willow Island and Marietta locations. At year-end, the account is cleared through the 10 account. Expense classes as indicated must be used in order to properly identify the expenses being transferred.

ACCOUNT 13 - STANDARD STOCK PRICE VARIANCE

The 13 a/c is used as a suspense account to measure purchase price of stock items versus delivered cost. The account balance is cleared to plant general expense on a monthly basis.

ACCOUNT 20 - PLANT EQUIPMENT & FACILITY

The plant equipment and facility account is used to close open job orders at the time of completion. From the 20 a/c the job order closings are transferred to the corporate asset control account. The expense class and minor are utilized to properly distinguish the type of asset at the time of the job order closing.

ACCOUNT 22 - JOB ORDER CONTROL

This ledger account is used to accumulate expenditures within specific job orders while in progress. The job order number and major/minor codes are journalized in positions 27 - 35. The job order number must be prefixed by 0 (left zero filled) in order to utilize the entire 9 position field which is established for the job order.

ACCOUNT 26 - DEFERRED CHARGES

The 26 a/c is used as a suspense account for processing freight payment statements, and federal excise tax on lube oils. It is also used in the event of a prepayment in order to take advantage of invoice cash discounts.

ACCOUNT 30 - MANUFACTURING EXPENSE

This ledger account is used to accumulate expenses incurred in the reporting period (normally on a calendar month basis) for the normal manufacturing plant operations. All valid cost centers and classes of expense are listed on the manufacturing Chart of Accounts which is included as an appendix to the general ledger Chart of Accounts.

ACCOUNT 32 - ACCOUNTS PAYABLE

Ledger account 32 is used to accrue amounts due for goods/services received but not invoiced. The accrual is made in order to recognize the expenditure in the period to which it applies. The divisions within this account are self-explanatory and must be used.

ACCOUNT 33 - EMPLOYEE FUNDS PAYABLE

The 33 account is used to establish the liability to various payees as indicated in the Chart of Accounts. The funds paid to these payees result from employee payroll deductions. As each payroll is processed, check requisitions are issued for the amounts withheld, with payment being made through the works account by CDAR check.

ACCOUNT 35 - MISCELLANEOUS RESERVE

This ledger account is used to establish miscellaneous liability accruals. The detail for sales tax is self-explanatory. The tax liability arises from state sales tax on employee purchases of medical and company store items. The discontinued business reserve reflects balance of termination pay for employees severed as a result of ceasing operations of BN & Catan. This reserve can only be affected by the payroll department at the time paychecks are issued for the former employees involved.

ACCOUNT 57- SPECIAL MANUFACTURING CHARGES

Specific detail in the 57 a/c is self-explanatory as indicated on the Chart of Accounts. The department is used to indicate the commercial department to which the charges are made. The commercial department is generated in the budget cycle based on anticipated sales volumes of Willow Island products. Expense classes must also be used to identify the nature of the expense. The product code field is used on freight adjustments only in this ledger account and reflects the invoice number to which the adjustment applies.

ACCOUNT 58 - SELLING EXPENSE

The 58 a/c is used primarily to charge sales for the standard cost value (full absorption cost) of sample shipments. Sample shipments of finished goods should reflect class of expense 0934. The commercial department charge is based on the committed take of the product involved.

ACCOUNT 59 - WAREHOUSE EXPENSE

The 59 a/c reflects expenses incurred in operating the plant facility of warehousing and shipping of finished goods. Commercial distribution is assessed based on shipping volumes as handled by the warehouse. The account is additionally charged for pier charges and additional freight costs as associated with shipping expense. In these instances, class of expense 1581 is used to designate those expenses.

ACCOUNT 60 - CUSTOMER SERVICE EXPENSE

This account is used to charge expenses which are related to customer billing and incurred at the plant. These charges should always be identified by class of expense 0562 and charged to commercial departments based on volume of invoices as generated from budgeted take.

ACCOUNT 80 - PLANT CLEARING ACCOUNT

This account is used to offset the 10 a/c when transferring charges to Wayne. Through the use of the 80 a/c, cumulative data as charged to P & L accounts (57-99) are reflected on the plant ledger. Historical data is readily available and can be used as a gauge for validating budget data based on experience.

ACCOUNT 99 - UNDISTRIBUTED FREIGHT

This account collects charges of prepaid freight on outbound shipments of finished goods. The department field reflects the commercial department to which the freight applies.

WILLOW ISLAND PLANT
GENERAL LEDGER CHART OF ACCOUNTS

Issue 1/19/84

	13-14	15-18	19-22	23-26	27-35	41	42-44
	LEDGER	DEPT	EXP CLASS	MINOR	PROD CODE/ JOB ORDER	TYPE	IAC
<u>CASH ACCOUNT</u>	01						
<u>OUTSIDE JOB ORDERS</u>	03	XXXX	XXXX				
<u>ACCOUNTS RECEIVABLE</u>							
Misc Accounts Receivable	04	0001					
Gasoline Tax Refund	04	0002					
Container Deposits	04	0004					
Employee Sales	04	0006					
Misc Cash Advances	04	0027					
Claims Pending	05		XXXX				
<u>INVENTORIES</u>							
Raw Materials	07	0000			XXXXXXXXXX		001
Semi-Finished Goods	07	XXXX			XXXXXXXXXX		003
Finished Goods	07	XXXX			XXXXXXXXXX		004
Resale Materials	07	0000			XXXXXXXXXX		005
Containers	07	0000			XXXXXXXXXX		006
Coal & Fuel	07	0000			XXXXXXXXXX		010
Stores Inventory	07	0000			XXXXXXXXXX		013
Precious Metals	07	0000			XXXXXXXXXX		015
<u>IAFA SUSPENSE</u>	08	XXXX					
<u>WAYNE CONTROL</u>							
DN/CN from Wayne	10	0779	0000	0001			
Plant Journal Entry	10	0779	0000	0002			
Statement of Approved Invoices	10	0779	0000	0003			
In Bound Stock Transfer	10	0779	0000	0004			
Imprest Cash Reports	10	0779	0000	0007			
Outbound Debit Note	10	0779	0000	0008			
Inter-Company Charges to Plant	10	0779	0000	0009			
DN to Plant - Group Payroll	10	0779	0000	0010			
Stock Transfer - Issuing	10	0779	0000	0011			
Plant Payroll Acct-Reimbursement	10	0779	0000	0012			
Charge/Credit from Sales Invoice	10	0779	0000	0014			

CYWI 25-0007429

WILLOW ISLAND PLANT
GENERAL LEDGER CHART OF ACCOUNTS

	13-14	15-18	19-22	23-26	27-35	41	42-44
	LEDGER	DEPT	EXP CLASS	MINOR	PROD CODE/ JOB ORDER	TYPE	IAC
<u>MISCELLANEOUS RESERVE</u>							
Sales Tax Retail	35	0001					
Discontinued Reserve - BN	35			0652			
Discontinued Reserve - Catan	35			0662			
<u>SPECIAL MANUFACTURING CHARGES</u>							
Pre-Plant Start-Up	57	XXXX	XXXX	0101			
Demo - Prior to Acceptance	57	XXXX	XXXX	0102			
Start-Up	57	XXXX	XXXX	0103			
Physical & Routine Adjustments	57	XXXX	XXXX	0144			
P/L on Sale of Raw Materials	57	XXXX	1589	0145			
P/L on Claims	57	XXXX	1589	0921			
Freight Adjustments over \$10.00	57	XXXX	1581		XXXXXXXXXX		
<u>SELLING EXPENSE</u>							
Plastic Additives Samples	58	0049	4453	0441			
Sample Shipment Expense	58	XXXX	XXXX	0123			
<u>WAREHOUSE EXPENSE</u>							
Warehouse Finished Goods	59	XXXX		0462			
Shipping Finished Goods	59	XXXX		0463			
Export Pier Charges & Misc Freight	59	XXXX	1581	0463			
<u>CUSTOMER SERVICE EXPENSE</u>							
Plant Billing	60	XXXX	0562	0412			
<u>PLANT CLEARING ACCOUNT</u>							
	80						
<u>UNDISTRIBUTED FREIGHT</u>							
	99	XXXX					

AMERICAN CYANAMID COMPANY
WILLOW ISLAND PLANT
PLANT NO. 779

MANUFACTURING CHART OF ACCOUNTS

COSTING CENTERS
SECTION A

Revised January 1, 1984

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<u>Cost Center</u>		<u>Description</u>	<u>Allocated Expense Class</u>
100	-	<u>Plant Protection</u>	3951
101	-	<u>Property Taxes & Insurance</u>	3952
111	-	<u>Engineering & Drafting</u>	3631
113	-	Process Engineering - Area "B"	3633
114	-	Process Engineering - Area "C"	3634
		<u>Warehousing</u>	
123	-	Laundry	3955
124	-	Warehousing - Raw Materials	3955
125	-	Warehousing - Stores	3734
126	-	Warehousing - Finished Goods	4191
127	-	Shipping - Finished Goods	4192
		<u>Maintenance</u>	
132	-	Maintenance	3312
134	-	Maintenance of Grounds	3955
135	-	Fire Protection	3951
152	-	Refrigeration - Building 82	3201
170	-	Barge Unloading	4501
180	-	Refrigeration - Building 72	3200
		<u>GENERAL FACTORY</u>	
		<u>Accounting</u>	
201	-	Accounting	3955
202	-	Computer Operation	3955
211	-	<u>Medical</u>	3955
226	-	<u>Purchasing</u>	3955
230	-	<u>Traffic</u>	3955
242	-	<u>Safety</u>	3955

COSTING CENTERS
SECTION A

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<u>Cost Center</u>	<u>Description</u>	<u>Allocated Expense Class</u>
	<u>Personnel</u>	
250 -	Personnel	3955
252 -	Janitors	3955
	<u>Administrative Service</u>	
261 -	Administration Building	3955
263 -	Office Services & Communications	3955
264 -	Credit Union	3955
270 -	Administrative	3955
	<u>Plant General Expense</u>	
291 -	Roads and Railroads	3955
293 -	Company Owned Property	3955
296 -	Pollution Control - General	3955
299 -	General Factory - General	3955
	<u>Pollution Control</u>	
300 -	Effluent and Waste Disposal	3001
303 -	Solid Waste Disposal (Landfill & Incinerator)	3101
	<u>Laboratories</u>	
410 -	Control Laboratory - Control	3520
410 -	Control Laboratory - I.O.'s	3521
410 -	Control Laboratory - Process Maintenance	3522
413 -	Catalyst Activity - Control	3421
413 -	Catalyst Activity - I.O.'s	3422
413 -	Catalyst Activity - Process Maintenance	3423
450 -	Development Lab - I.O.'s	3424
450 -	Development Lab - Process Maintenance	3425
451 -	Development & Inoculum - I.O.'s	3426
451 -	Development & Inoculum - Process Maintenance	3427
453 -	Development-AFI & Catalyst - I.O.'s	3428
453 -	Development-AFI & Catalyst - Process Maintenance	3429
454 -	Urethane Technical	3431
452 -	Research for New Products	3430

COSTING CENTERS
SECTION A

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<u>Cost Center</u>	<u>Description</u>	<u>Allocated Expense Class</u>
	<u>Power Department</u>	
505 -	Electricity	2401
510 -	Gas	2501
515 -	Raw Water	2601
516 -	Cooling Tower Water	2602
525 -	Steam	2701
530 -	Air	2801
604 -	Special Chemicals	4091
605 -	Surfactants	4092
620 -	Urethane	4093
632 -	Aureomycin	4083
643 -	Catalyst	4088
0901 -	Start-Up - High Solids Filter	
0904 -	Testing for Refinery Chemicals	58 A/C 4196
0967 -	Idle Plant - Bldg. 86	57 A/C 4437
0969 -	Idle Plant - Bldg. 85	57 A/C 4439
0971 -	ACLU Expense	57 A/C
0977 -	Caretaking - BN Complex	57 A/C 4447
0983 -	Sampling - Plastic Additives	58 A/C 4453
0984 -	Caretaking - Catan	57 A/C 4454
0987 -	Preplant Start-up - 7-Ethyl Tryptophol	57 A/C
0989 -	Preplant Start-up - UV-3346	57 A/C
0991 -	Preplant Start-up - Herbicide	57 A/C
0993 -	Preplant Start-up - CL 94-149	57 A/C

EXPENSE CLASSIFICATION
SECTION B

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<u>Direct Expense</u>	<u>Class</u>
Raw Material	001
Intermediates	003
Finished Goods	004
Resale Material	005
Containers	006
Precious Metals	015
Direct Labor - Hourly	0201
Other Wages - Hourly	0203
Meal Allowance - Hourly	0204
Educational Assistance - Hourly	0207
Overtime - Hourly	0208
Payroll Taxes - Hourly	0210
W/C Insurance - Hourly	0212
Hourly Supervision	0303
Wages - Salary	0503
Meal Allowance - Salary	0504
Educational Allowance - Salary	0507
Overtime - Salary	0508
Payroll Taxes - Salary	0510
Postage	0521
Telephone	0522
Teletype-Telegraph	0523
Equipment Rental - Computer Operation	0544
Property Taxes	0550
Property Insurance	0553
WI Service Charges to Other Plants	0561
Plant Billing	0562
Dues and Subscriptions	0585
Contributions and Donations	0586
Depreciation	0690
Income (Urethane)	0701
Operating Supplies - Maintenance Department	0932
Operating Supplies - All Other	0933
Operating Supplies - Manufactured Goods	0934
Miscellaneous Equipment	0939

EXPENSE CLASSIFICATION
SECTION B

Revised January 1, 1984

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<u>Direct Expense</u>	<u>Class</u>
Direct Material - Maintenance and Construction	1032
Purchased Maintenance and Construction	1035
Equipment Rental - Maintenance and Construction	1046
Liquid Nitrogen	1236
Employee Activity	1506
Equipment Rental - Manufacturing	1547
Railroad Car Rental	1548
Inter-plant Service - Lederle	1562
Inter-plant Service - Wayne	1565
Inter-plant Service - Marietta	1566
Inter-plant Service - Stamford	1567
Purchased Service - Computer and Telephone Service	1576
Purchased Service - Other	1579
Demurrage	1580
Unallocated Freight	1581
Travel Expense	1582
Miscellaneous Expense	1584
Employee Moving Expense	1585
Miscellaneous Income	1589
EMPLOYED ACCOUNTS RECEIVABLE RETIREMENT COUNSELING	1590 (1591)
Gas Purchased	1623
Coal Purchased	1624
Fuel Oil	1626
Electricity Purchased	1725
Water Purchased	1850
Maintenance Labor and Overhead	3312
O.J.'s - Uninsured Loss	3313
Job Orders Charged to Expense	3315
Dismantling Expense	3316
O.J.'s Charged to Expense	3317
Distribution of all Cost Centers	5000
Capital Order Closing	6000
O.J. Order Closing	7000



PLANT 1 100-110 110 82-116

To: DISTRIBUTION Date: March 5, 1984
Location: WILLOW ISLAND Copy to: Messr. D. W. Wisbauer NA
From: C. A. PRELLE
Location: WILLOW ISLAND
Subject: 1984 WILLOW ISLAND PLANT CHART OF ACCOUNTS
Reference:

Attached for your information and use is the 1984 Willow Island Plant Chart of Accounts. This supersedes all previous issues.

In order to satisfy both the The Direct Cost System and The Software International General Ledger System, it is necessary that we use only the subject Chart of Accounts for coding. Any deviations will result in the rejection of input.

If you have any problems, questions, or recommendations, please contact myself, Mike Guess, or Evelyn Cox.


C. A. Prella

CAP/pm
attachment

DISTRIBUTION

F. Brown (6)
W. R. Karn (6)
R. W. Merriman (6)
J. L. Noe (6)
D. F. Sullivan (1)
J. E. White (1)

All Accounting Personnel

Guess

AMERICAN CYANAMID COMPANY
WILLOW ISLAND PLANT
PLANT NO. 779

MANUFACTURING CHART OF ACCOUNTS

COSTING CENTERS
SECTION A

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COSTING CENTERS
SECTION A

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296 -	Pollution Control - General	3955
299 -	General Factory - General	3955
	<u>Pollution Control</u>	
300 -	Effluent and Waste Disposal	3001
303 -	Solid Waste Disposal (Landfill & Incinerator)	3101
	<u>Laboratories</u>	
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450 -	Development Lab - Process Maintenance	3425
451 -	Development & Inoculum - I.O.'s	3426
451 -	Development & Inoculum - Process Maintenance	3427
453 -	Development-AFI & Catalyst - I.O.'s	3428
453 -	Development-AFI & Catalyst - Process Maintenance	3429
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0993 -	Preplant Start-up - CL 94-149	57 A/C

EXPENSE CLASSIFICATION
SECTION B

Revised January 1, 1984

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<u>Direct Expense</u>	<u>Class</u>
Raw Material	001
Intermediates	003
Finished Goods	004
Resale Material	005
Containers	006
Precious Metals	015
Direct Labor - Hourly	0201
Other Wages - Hourly	0203
Meal Allowance - Hourly	0204
Educational Assistance - Hourly	0207
Overtime - Hourly	0208
Payroll Taxes - Hourly	0210
W/C Insurance - Hourly	0212
Hourly Supervision	0303
Wages - Salary	0503
Meal Allowance - Salary	0504
Educational Allowance - Salary	0507
Overtime - Salary	0508
Payroll Taxes - Salary	0510
Postage	0521
Telephone	0522
Teletype-Telegraph	0523
Equipment Rental - Computer Operation	0544
Property Taxes	0550
Property Insurance	0553
WI Service Charges to Other Plants	0561
Plant Billing	0562
Dues and Subscriptions	0585
Contributions and Donations	0586
Depreciation	0690
Income (Urethane)	0701
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EXPENSE CLASSIFICATION
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O.J.'s Charged to Expense	3317
Distribution of all Cost Centers	5000
Capital Order Closing	6000
O.J. Order Closing	7000

JCB NC, YN252338

CHICAGO PLANT
STANDARD PRODUCT COST REPORT
FOR YEAR CF 1984DATE 12-16-83
TIME 09:18:20

PAG: 1

DEPT. 0681 MANUFACTURING LITHARGE

PRODUCT 003-09536980

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	LBS	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	VARIABLE	STD. UNIT COST PERIOD	ACCO NC. F/A
001-00178601	PIG LEAD			.2600	.2600	.93500	.2431		.2431
TOTAL MATERIALS						.93500	.2431		.2431
EXPENSE CLASSES:									
0201	DIRECT LABOR						.0098		.0098
0208	OVERTIME HCURLY						.0004		.0004
0210	PAYROLL TAXES HOURLY						.0009		.0009
0212	W/C INSURANCE HOURLY						.0003		.0003
0303	HCURLY SUPERVISION						.0008		.0008
0820	SUPERFUND TAX						.0021		.0021
0931	OTHER OPERATING SUPPLIES						.0006		.0006
1200	PURCHASED FUEL						.0080		.0080
1725	ELECTRICITY						.0084		.0084
1850	WATER PURCHASED						.0016	.0435	.0016
8888	FIXED EXPENSE							.0435	.0435
TOTAL CONVERSION COST							.0329	.0435	.0764
TOTAL PRODUCT COST							.2760	.0435	.3195

PRODUCTION: 4,834,980

N14573.03

JCE NC. VN25232P

CHICAGO PLANT
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DEPT. 0681 MANUFACTURING LITHARGE

U/M LBS

PRODUCT 004-09536901 LITHARGE

SCE. MATERIAL DEPT CCDE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. VARIABLE	UNIT COST PERIOD	ACCO NO. F/A	9536901
CC3-0953698C	BULK LITHARGE	LBS	.2760	.3195	1.00000	.2760	.0435	.3195	
TOTAL MATERIALS									
CC6-CC213514	L 50C BAGS	ECP	.2950	.2950	.02000	.0059	.0435	.3195	
TOTAL MATERIALS & CONTAINERS									
					1.02000	.2819	.0435	.3254	

CC3-0953698C BULK LITHARGE

.2760 .0435 .3195

TOTAL MATERIALS

.2760 .0435 .3195

CC6-CC213514 L 50C BAGS

.0059 .0435 .3195

TOTAL MATERIALS & CONTAINERS

.2819 .0435 .3254

EXPENSE CLASSES:

0201 DIRECT LABOR
 0208 OVERTIME HOURLY
 0210 PAYROLL TAXES HOURLY
 0212 W/C INSURANCE HOURLY
 0203 HOURLY SUPERVISION
 0931 OTHER OPERATING SUPPLIES
 1725 ELECTRICITY
 8888 FIXED EXPENSE

.0037
.0001
.0004
.0001
.0003
.0006
.0016.0037
.0001
.0004
.0001
.0003
.0006
.0016

TOTAL CONVERSION COST

.0068

.0167 .0235

TOTAL PRODUCT CCST

.2887 .0602 .3489

PRODUCTION:

STD. QTY.

40,000

JCB NC. YN25233B

CHICAGO PLANT
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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 003-09534582 BULK LEAD CARBONATE

U/M LBS

SCE DEPT	MATERIAL CODE	DESCRIPTION	U/M	STD. UNIT PRICE		STD. USAGE	STD. UNIT COST		ACCO. NO. F/A
				VARIABLE	F/A		VARIABLE	PERIOD	
0681	CC1-CC100117	ACETIC ACID	LBS	.3860	.3860	.00420	.0016		.0016
	CC1-CC106902	CARBON DIOXIDE	LBS	.0462	.0462	.15000	.0069		.0069
	CC3-05536980	BULK LITHARGE	LBS	.2760	.3195	.86330	.2383	.0375	.2758
TOTAL MATERIALS						1.01750	.2468	.0375	.2843
EXPENSE CLASSES:									
	0201	DIRECT LABCP					.0050		.0050
	0208	OVERTIME HOURS					.0002		.0002
	0210	PAYROLL TAXES HOURLY					.0005		.0005
	0212	W/C INSURANCE HOURLY					.0001		.0001
	0303	HOURLY SUPERVISION					.0001		.0001
	0531	OTHER OPERATING SUPPLIES					.0005		.0005
	1623	GAS PURCHASED					.0108		.0108
	1725	ELECTRICITY					.0078		.0078
	1850	WATER PURCHASED					.0007		.0007
	2701	STEAM					.0531		.0531
	8888	FIXED EXPENSE					.0343		.0343
TOTAL CONVERSION COST							.0788	.0343	.1131

TOTAL PRODUCT COST

.3974

PRODUCTION:

STD. QTY.

1,116,763

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534501 CYASTAB 15

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	VARIABLE	STD. UNIT COST PERIOD	ACCO NO. F/A	9534501
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003-05534582 BULK LEAD CARBONATE

LBS

.3256

.3974

1.00000

.3256

.0718

.3974

TOTAL MATERIALS

LBS

.3256

.3974

1.00000

.3256

.0718

.3974

C04-CC213523 50# BAGS

ECP

.3050

.3050

.02000

.0061

.0061

.0061

TOTAL MATERIALS & CONTAINERS

LBS

.3256

.3974

1.02000

.3317

.0718

.4035

EXPENSE CLASSES:

0201	DIRECT LABOR	.0032
0208	OVERTIME HOURS	.0001
0210	PAYROLL TAXES HOURS	.0003
0212	W/C INSURANCE HOURS	.0001
0303	HOURS SUPERVISION	.0001
0531	OTHER OPERATING SUPPLIES	.0005
1623	GAS PURCHASED	.0011
1725	ELECTRICITY	.0007
8888	FIXED EXPENSE	.0146

TOTAL CONVERSION COST

.0061

.0146

.0207

TOTAL PRODUCT CCST

.3378

.0864

.4242

PRODUCTION:

STD. QTY.

296,000

JCE NC. YN25233B

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534502 CYASTAB 40 U/M LBS

SCE. MATERIAL
DEPT CODE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE

F/A

STD. USAGE

STD. VARIABLE

UNIT COST
PERIODACCD NC. 9534502
F/A

CG1-CG100117 ACETIC ACID

CC3-09534582 BULK LEAD CARBONATE

LBS

.3860

.3860

.00300

.0012

.0718

.0012

TOTAL MATERIALS

LBS

.3256

.3974

1.00000

.3256

.0718

.3974

006-00213523 5CM BAGS

ECH

.3050

.3050

.02000

.0061

.0718

.0061

TOTAL MATERIALS & CONTAINERS

1.02300

.3329

.0718

.4047

EXPENSE CLASSES:

0201 DIRECT LABCR

0208 OVERTIME HCURLY

0210 PAYROLL TAXES HOURLY

0212 W/C INSURANCE HCURLY

0303 HCURLY SUPERVISION

0931 OTHER OPERATING SUPPLIES

1623 GAS PURCHASED

1725 ELECTRICITY

8888 FIXED EXPENSE

.0032

.0001

.0003

.0001

.0001

.0005

.0011

.0007

.0145

TOTAL CONVERSION COST

.0061

.0145

.0206

TOTAL PRODUCT COST

.3390

.0863

.4253

PRODUCTION:

STD. QTY.

504,000

JCB NC. YN252338

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534506 CYASTAB 621

U/M LBS

SCE. MATERIAL
DEPT CODEACCO NC. 9534506
F/A

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE

F/A

STD. USAGE

STD. VARIABLE

UNIT COST
PERIODC01-C0106014 CALCIUM CARBONATE
C01-09346601 CALCIUM STEARATE
C03-09534582 BULK LEAD CARBONATELBS
LBS
LBS.0880
.8400
.3256.0880
.8400
.3974.43540
.06060
.51010.0387
.0509
.1661.0387
.0509
.2027

TOTAL MATERIALS

1.01010

.2557

.0366

.2923

C06-00213518 #621 BAGS

ECH

.3050

.3050

.02000

.0061

.0061

TOTAL MATERIALS & CONTAINERS

1.03010

.2618

.0366

.2984

EXPENSE CLASSES:

0201 DIRECT LABCR
0208 OVERTIME HOURS
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISOR
0931 CMF OPERATING SUPPLIES
1725 ELECTRICITY
8888 FIXED EXPENSE.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082

TOTAL CONVERSION COST

.0146

.0226

.0226

.0372

TOTAL PRODUCT COST

.2764

.0592

.3356

PRODUCTION:

STD. QTY.

150,000

JCB NG. YN252338

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DEPT. 0682 MANUFACTURING STABILIZERS

PRDUCT 004-09534509 CYASTAB 15-24

U/M LBS

SCE. MATERIAL
DEPT CCCE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE

F/A

STD. USAGE

STD. UNIT CGST
VARIABLE PERIODACCG NO. 9534509
F/A

CC3-09534582 BULK LEAD CARBONATE

LBS

.3256

.3974

1.00000

.3256

.0718

.3974

TOTAL MATERIALS

CG6-C0233014 PE BAGS

ECH

.2800

.2800

.04170

.0117

.0718

.4091

TOTAL MATERIALS & CONTAINERS

EXPENSE CLASSES:

0201 DIRECT LABCR
0208 OVERTIME HCURLY
0210 PAYROLL TAXES HCURLY
0212 W/C INSURANCE HCURLY
0303 HCURLY SUPERVISION
0531 OTHER OPERATING SUPPLIES
1623 GAS PURCHASED
1725 ELECTRICITY
8888 FIXED EXPENSE

.0033
.0001
.0003
.0001
.0001
.0005
.0024
.0017
.0145

.0033
.0001
.0003
.0001
.0001
.0005
.0024
.0017
.0145

.0033
.0001
.0003
.0001
.0001
.0005
.0024
.0017
.0145

TOTAL CONVERSION COST

.0085

.0145

.0230

TOTAL PRDUCT CCST

.3458

.0863

.4321

PRDUCTION:

STD. QTY.

200,000

JCB NO. YN25233B

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534515 CYASTAB 40 OILED

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STD. VARIABLE	UNIT PRICE F/A	STD. USAGE	STD. VARIABLE	UNIT COST PERIOD	ACCO NO. F/A
001-C0359601	79 TM	LBS	.891C	.8910	.05C00	.0446		.0446
001-C0436401	HYCAIC PE 100	LBS	.85CC	.8500	.00060	.0005		.0005
003-09534582	BULK LEAD CARBONATE	LBS	.3256	.3974	.94700	.3083	.0680	.3763
TOTAL MATERIALS					.99760	.3534	.0680	.4214
C06-C0213523	50# BAGS	ECH	.3050	.3050	.02000	.0061		.0061
TOTAL MATERIALS & CONTAINERS					1.01760	.3595	.0680	.4275

EXPENSE CLASSES:

0201	DIRECT LABCR	.0031
0208	OVERTIME HCURLY	.0001
0210	PAYROLL TAXES HCURLY	.0003
0212	W/C INSURANCE HCURLY	.0001
0302	FCURLY SUPERVISICN	.0001
0931	CTHER OPERATING SUPPLIES	.0005
1623	GAS PURCHASED	.0011
1725	ELECTRICITY	.0007
8888	FIXED EXPENSE	.0141
TOTAL CONVERSION COST		.0060

TOTAL PRODUCT COST

.3655 .0821 .4476

PRODUCTION:

STC. QTY.

42,500

JOB NO. VN252338

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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09534518 CYASTAB CW

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE F/A	STD. USAGE	STD. UNIT CCST PERIOD	ACCO NO. F/A
C01-C01C1406	STEARIC ACID	LBS	.5280	.06000	.0317	.0317
001-C03431C1	NORMAL LEAD STEARATE	LBS	1.3400	.03000	.0402	.0402
001-CC438801	GLY MONO WAX	LBS	.9000	.66000	.0540	.0540
C04-09534515	CYASTAB 40 CILED	LBS	.3655	.85000	.3107	.3805

TOTAL MATERIALS

.5064

CC6-C01830C6 6 GAL PLASTIC PAILS

ECP

3.5000

.00200

.0070

TOTAL MATERIALS & CONTAINERS

.5134

EXPENSE CLASSES:

0201	DIRECT LABOUR	.0377
0208	VERTIME HOURLY	.0015
0210	PAYROLL TAXES HOURLY	.0038
0212	W/C INSURANCE HOURLY	.0010
0303	HOURLY SUPERVISION	.0010
0931	OTHER OPERATING SUPPLIES	.0005
1725	ELECTRICITY	.0116
1850	WATER PURCHASED	.0090
8888	FIXED EXPENSE	.1344

TOTAL CONVERSION CCST

.2005

TOTAL PRODUCT CCST

.7139

PRODUCTION:

STD. QTY.

50,000

JCB NO. YN25233B

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534803 CYASTAB 563

U/M LBS

SCE. DEPT	MATERIAL CODE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. UNIT CCST PERIOD	ACCQ NO. F/A
			LBS	.0880	.0880	.20190		.0178
	CC1-CC1C6C14	CALCIUM CAPBOCNATE	LBS	.84CC	.8400	.06060		.0509
	CC1-0934C6G1	CALCIUM STEARATE	LBS	.3003	.4015	.74750	.0756	.3001
	004-09534827	CYASTAB 800						
		TOTAL MATERIALS				1.01C00	.0756	.3688
	CC6-CC213515	50 LB PLAIN BAGS	ECH	.308C	.3080	.C0450		.0014
	CC6-CC233011	PVC BAGS	ECH	1.0000	1.0000	.01550		.0155
		TOTAL MATERIALS & CONTAINERS				1.03000	.0756	.3857

EXPENSE CLASSES:	0201	DIRECT LABOR
	0208	OVERTIME HOURLY
	0210	PAYROLL TAXES HOURLY
	0212	W/C INSURANCE HOURLY
	0303	HOURLY SUPERVISION
	0931	OTHER OPERATING SUPPLIES
	1725	ELECTRICITY
	8888	FIXED EXPENSE

TOTAL CONVERSION CCST

TOTAL PRECUCT CCST

.3247

.0980

.4227

PREDUCTION:

STC. QTY.

524,000

JCB AC. YN252338

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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09534805 CYASTAB 593

U/M LBS

SCE DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE F/A	STD. USAGE	STD. UNIT COST PERIOD	ACQ NO. F/A
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CC1-00106014	CALCIUM CARBONATE	LBS	.0880	.28000	.0246	.0246
004-09534827	CYASTAB 800	LBS	.3003	.72000	.2162	.2891

TOTAL MATERIALS

.2408 .0729 .3137

006-00213515 5C LB PLAIN BAGS

ECH .3080

.3080

.02000

.0062

.0062

TOTAL MATERIALS & CONTAINERS

.2470 .0729 .3159

EXPENSE CLASSES:

0201	DIRECT LABOR	.0050
0208	OVERTIME	.0002
0210	PAYROLL TAXES	.0005
0212	W/C INSURANCE	.0001
0303	HCURLY SUPERVISION	.0001
0931	OTHER OPERATING SUPPLIES	.0005
1725	ELECTRICITY	.0082
8888	FIXED EXPENSE	.0224

TOTAL CONVERSION COST

.0146 .0224 .0370

TOTAL PRODUCT COST

.2616 .0953 .3569

PRODUCTION: STD. QTY. 359,000

JCB NG. YN25233B

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534810 CVA5TAB 523

U/M LBS

SCE. MATERIAL
DEPT CGDE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE

F/A

STD. USAGE

STD. VARIABLE

UNIT COST
PERIODACCC NG. 9534810
F/ACG1-09340601 CALCIUM STEARATE
C04-09534827 CVA5TAB 8CCLBS
LBS.8400
.3003.8400
.4015.06060
.94940.0509
.2851

.0561

.0509
.3812

TOTAL MATERIALS

LBS

.8400
.3003.8400
.4015.06060
.94940.0509
.2851

.0561

.0509
.3812

006-C0213515 5C LB PLAIN BAGS

ECH

.3080

.3080

.02000

.0062

.0961

.0062

TOTAL MATERIALS & CONTAINERS

ECH

.3080

.3080

.02000

.0062

.0961

.0062

EXPENSE CLASSES:

0201

DIRECT LABOR

0208

OVERTIME HOURLY

0210

PAYROLL TAXES HOURLY

0212

W/C INSURANCE HOURLY

0302

HOURLY SUPERVISION

0931

OTHER OPERATING SUPPLIES

1725

ELECTRICITY

8888

FIXED EXPENSE

.0050
.0002
.0005
.0001
.0001
.0005
.0082
.0224
.0224
.0370

TOTAL CCNVERSION CCST

.0146

.0224

.0370

TOTAL PRODUCT CCST

.3568

.1185

.4753

PRODUCTION:

STD. QTY.

187,000

JCB NO. YN252338

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534817 CYASTAB 563 DUSTLESS

U/M LBS

SCE. MATERIAL
DEPT CODE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE

F/A

STD. USAGE

STD. VARIABLE

UNIT COST
PERIOD

ACCO NO. F/A

9534817

CC1-00106014 CALCIUM CARBONATE
CC1-09340601 CALCIUM STEARATE
C04-09534829 CYASTAB 800 DUSTLESSLBS
LBS
LBS.0880
.8400
.3014.0880
.8400
.4026.20190
.06060
.74740.0178
.0509
.2253.0756
.0756
.0756.0178
.0509
.3009

TOTAL MATERIALS

LBS

1.00990

.3696

006-00213515 50 LB PLAIN BAGS

ECH

.3080

.02000

.0062

.0062

.0062

TOTAL MATERIALS & CONTAINERS

ECH

1.02990

.3758

EXPENSE CLASSES:

0201 DIRECT LABOR
0208 OVERTIME HCURLY
0210 PAYROLL TAXES HCURLY
0212 W/C INSURANCE HCURLY
0303 HCURLY SUPERVISION
0531 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
8688 FIXED EXPENSE.0050
.0002
.0005
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082

TOTAL CONVERSION COST

.0146

.0224

.0370

TOTAL PRODUCT COST

.3148

.0980

.4128

PRODUCTION:

STD. QTY.

684,000

JCB NC. VN252338

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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09534819 CYASTAB 523 DUSTLESS U/M LBS

SCE DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE F/A	STD. USAGE	STD. UNIT COST VARIABLE PERIOD	ACCO NO. F/A	9534819
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C01-09340601	CALCIUM STEARATE	LBS	.8400	.06060	.0509	.0509	
C04-09534829	CYASTAB 800 DUSTLESS	LBS	.4026	.94940	.2861	.3822	

TOTAL MATERIALS

			.3014	1.01000	.3370	.0961	.4331
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C06-C0213515	50 LB PLAIN BAGS	ECH	.3080	.02000	.0062	.0062	
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TOTAL MATERIALS & CONTAINERS

			.3080	1.03000	.3432	.0961	.4393
--	--	--	-------	---------	-------	-------	-------

EXPENSE CLASSES:

0201	DIRECT LABOR		.0051		.0051		
0208	OVERTIME HOURLY		.0002		.0002		
0210	PAYROLL TAXES HOURLY		.0005		.0005		
0212	W/C INSURANCE HOURLY		.0001		.0001		
0303	HOURLY SUPERVISION		.0001		.0001		
0531	OTHER OPERATING SUPPLIES		.0005		.0005		
1725	ELECTRICITY		.0060		.0060		
8688	FIXED EXPENSE		.0228		.0228		

TOTAL CONVERSION COST

			.0125		.0125		
--	--	--	-------	--	-------	--	--

TOTAL PRODUCT COST

			.3557		.3557		
--	--	--	-------	--	-------	--	--

PRODUCTION:	STD. QTY.	50,000
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			.1189		.1189		.4746
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JCE AC. YN25233B

CHICAGO PLANT
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DEPT. 0682 MANUFACTURING STABILIZERS

U/M LBS

PRODUCT 004-09534820 CYASTAB 6708-ND

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STD. VARIABLE	STD. UNIT PRICE F/A	STD. USAGE	STD. VARIABLE	UNIT COST PERIOD	ACCO NO. F/A
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CC1-CC127117	IMSIL	LBS	.1300	.1300	.21500	.0280		.0280
CC1-004062C1	BARILM STEARATE	LBS	1.2200	1.2200	.06000	.0732		.0732
CC4-09534825	CYASTAB 800 DUSTLESS	LBS	.3014	.4026	.72500	.2185	.0734	.2919

TOTAL MATERIALS

1.00000 .3197 .0734 .3931

C06-C0213519 50 LB PLAIN BAGS

ECH

.3080

.3080

.0062

.0062

TOTAL MATERIALS & CONTAINERS

1.02000

.3259

.0734

.3993

EXPENSE CLASSES:

0201	DIRECT LABOR	.0063		.0063
0208	OVERTIME HOURS	.0003		.0003
0210	PAYROLL TAXES HOURS	.0007		.0007
0303	HOURS SUPERVISION	.0003		.0003
0531	OTHER OPERATING SUPPLIES	.0003		.0003
1623	GAS PURCHASED	.0027		.0027
1725	ELECTRICITY	.0074		.0074
1850	WATER PURCHASED	.0010		.0010
8888	FIXED EXPENSE	.0243		.0243

TOTAL CONVERSION COST

.0190 .0243 .0433

TOTAL PRODUCT CCST

.3449 .0977 .4426

PRODUCTION: STD. QTY.

3.000

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534823 CYASTAB 564 ND

U/M LBS

SCE. MATERIAL DEPT CCDE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE F/A	STD. USAGE	STD. UNIT COST VARIABLE F/A	ACCO NO. 9534823 F/A
CCI-CC106014	CALCIUM CARBONATE	LBS	.0880	.20200	.0178	.0178
COI-09534701	DIBASIC HD STEARATE	LBS	1.2300	.06060	.0745	.0745
CO4-09534829	CYASTAB 800 CUSTLESS	LBS	.3014	.74740	.2253	.3009

TOTAL MATERIALS

1.00100 .3176 .0756 .3932

CCG-C0213519 50 LB PLAIN BAGS

ECH .3080 .02000 .0062

.0062

TOTAL MATERIALS & CONTAINERS

1.00300 .3238 .0756 .3994

EXPENSE CLASSES:

0201	DIRECT LABOR	.0050
0208	OVERTIME HOURS	.0002
0210	PAYROLL TAXES HOURS	.0005
0212	W/C INSURANCE HOURS	.0001
0303	HOURS SUPERVISION	.0001
0931	OTHER OPERATING SUPPLIES	.0005
1725	ELECTRICITY	.0085
8888	FIXED EXPENSE	.0224

TOTAL CONVERSION COST

.0149 .0224 .0373

TOTAL PRODUCT COST

.3387 .0980 .4367

PRODUCTION: SIC. QTY. 140,000

JCR NO. VN25233B

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534827 CYASTAB 800

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. UNIT CCST PERIOD	ACCO NO. F/A
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0681	001-00100117 ACETIC ACID	LBS	.3860	.3860	.00100	.0004	.0004
	001-00101406 STEARIC ACID	LBS	.5280	.5280	.01950	.0103	.0103
	001-05334402 SULFURIC ACID 93%	LBS	.0300	.0300	.10700	.0032	.0032
	003-05536980 BULK LITHARGE	LBS	.2760	.3195	.88300	.2437	.2821

TOTAL MATERIALS

.2960

006-00213516 #81C BAGS

ECH

.3190

.0027

.0027

TOTAL MATERIALS & CONTAINERS

.2603

.2987

EXPENSE CLASSES:

0201	DIRECT LABOR	.0161
0208	OVERTIME	.0006
0210	PAYROLL TAXES	.0016
0212	W/C INSURANCE	.0004
0302	HCURLY SUPERVISION	.0004
0531	OTHER OPERATING SUPPLIES	.0005
1623	GAS PURCHASED	.0087
1725	ELECTRICITY	.0073
1850	WATER PURCHASED	.0006
2701	STEAM	.0038
8888	FIXED EXPENSE	.0628

TOTAL CONVERSION CCST

.1028

TOTAL PRODUCT CCST

.4015

PRODUCTION:	STD. QTY.	1,447,708
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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09534829 CYASTAR 800 DUSTLESS

U/M LBS

SCE. MATERIAL
DEPT CODE DESCRIPTION

STD. UNIT PRICE
F/A

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

CGI-C0100117 ACETIC ACID
CGI-C0101406 STEARIC ACID
CGI-C0363601 TEFLON
CGI-09334402 SULFURIC ACID 93%
CGI-09336980 BULK LITHARGE

U/M LBS
STD. UNIT PRICE
F/A

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

TOTAL MATERIALS

U/M LBS
STD. UNIT PRICE
F/A

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

CG6-C0213516 #810 BAGS

U/M LBS
STD. UNIT PRICE
F/A

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

TOTAL MATERIALS & CONTAINERS

U/M LBS
STD. UNIT PRICE
F/A

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

EXPENSE CLASSES:

0201 DIRECT LABOR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISOR
0931 OTHER OPERATING SUPPLIES
1623 GAS PURCHASED
1725 ELECTRICITY
1850 WATER PURCHASED
2701 STEAM
8688 FIXED EXPENSE

U/M LBS
STD. UNIT PRICE
F/A

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

TOTAL CONVERSION COST

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

TOTAL PRODUCT COST

STD. UNIT COST
PERIOD

ACCC NO. 9534829
F/A

PRODUCTION: 715,503

STD. QTY.

JOB AC. VN252338

CHICAGO PLANT
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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-0953483C

CYASTAB 563 OILED

U/M LBS

SCE. DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE F/A	STD. USAGE	STD. UNIT COST VARIABLE F/A	PERIOD	ACCC NO.	U/M LBS
001-00106014	CALCIUM CARBONATE	LBS	.0880	.20200	.0178		.0178	
001-09346001	CALCIUM STEARATE	LBS	.8400	.06060	.0509		.0509	
004-09534832	CYASTAB ECC OILED	LBS	.3307	.74740	.2472	.0757	.3229	
TOTAL MATERIALS				1.01000	.3159	.0757	.3916	
006-00213515	50 LB PLAIN BAGS	ECH	.3080	.02000	.0062		.0062	
TOTAL MATERIALS & CONTAINERS				1.03000	.3221	.0757	.3978	

EXPENSE CLASSES:

0201 DIRECT LABCR
0208 OVERTIME HCLRLY
0210 PAYROLL TAXES HCLRLY
0212 W/C INSURANCE HCLRLY
0302 HCLRLY SUPERVISION
0531 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
8888 FIXED EXPENSE

TOTAL CONVERSION CCST

TOTAL PRODUCT CCST

PRODUCTION: STC. CTY.

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CHICAGO PLANT
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SCE. DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. UNIT PRICE		STD. USAGE	STD. UNIT COST		U/M	LBS
			VARIABLE	F/A		VARIABLE	PERIOD		
0681	CC1-C01C0117 ACETIC ACID	LBS	.3860	.3860	.00100	.0004			.0004
	CC1-C0101406 STEARIC ACID	LBS	.5280	.5280	.01900	.0100			.0100
	CC1-C0355601 75 TP	LBS	.8910	.8910	.03800	.0339			.0339
	CC1-09334402 SULFURIC ACID 93%	LBS	.0300	.0300	.09120	.0027			.0027
	CC3-09536980 BULK LITHARGE	LBS	.2760	.3195	.88300	.2437	.0384		.2821
TOTAL MATERIALS					1.03220	.2907	.0384		.3291

EXPENSE CLASSES:		TOTAL CCNVERSION CCST	
0201	DIRECT LABCR	.0161	.0161
0208	OVERTIME HCURLY	.0006	.0006
0210	PAYROLL TAXES HCURLY	.0016	.0016
0212	W/C INSURANCE HCURLY	.0004	.0004
0303	HCURLY SUPERVISION	.0004	.0004
0931	OTHER OPERATING SUPPLIES	.0005	.0005
1623	GAS PURCHASED	.0087	.0087
1725	ELECTRICITY	.0073	.0073
1850	WATER PURCHASED	.0006	.0006
2701	STEAM	.0038	.0038
8888	FIXED EXPENSE	.0629	.0629
TOTAL CCNVERSION CCST		.0400	.1029

TOTAL PRODUCT CCST

.3307 .1013 .4320

PRODUCTION: STD. QTY. 379,760

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534833

U/M LBS

SCE. MATERIAL
DEPT CODE

DESCRIPTION

U/M

STD. UNIT PRICE
F/A

STD. USAGE

STD. VARIABLE

UNIT COST
PERIODACCC NO. 9534833
F/AC01-09340601 CALCIUM STEARATE
004-09534832 CYASTAB 800 CILEDLBS
LBS.8400 .8400
.3307 .4320.06060
.94940.0509 .0509
.3140 .4101

.0961 .0961

.0509 .0509
.4101 .4101

TOTAL MATERIALS

LBS

.8400 .8400
.3307 .4320.06060
.94940.0509 .0509
.3140 .4101

.0961 .0961

.0509 .0509
.4101 .4101

C06-C0213519 50 LB PLAIN BAGS

ECH

.3080 .3080

.02000

.0062 .0062

.0961 .0961

.0062 .0062

TOTAL MATERIALS & CONTAINERS

ECH

.3080 .3080

.02000

.0062 .0062

.0961 .0961

.0062 .0062

EXPENSE CLASSES:

0201 DIRECT LABOR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISION
0931 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
8688 FIXED EXPENSE

0201 DIRECT LABOR

0208 OVERTIME HOURLY

0210 PAYROLL TAXES HOURLY

0212 W/C INSURANCE HOURLY

0303 HOURLY SUPERVISION

0931 OTHER OPERATING SUPPLIES

1725 ELECTRICITY

8688 FIXED EXPENSE

.0050 .0050
.0002 .0002
.0005 .0005
.0001 .0001
.0001 .0001
.0005 .0005
.0060 .0060
.0224 .0224.0050 .0050
.0002 .0002
.0005 .0005
.0001 .0001
.0001 .0001
.0005 .0005
.0060 .0060
.0224 .0224.0050 .0050
.0002 .0002
.0005 .0005
.0001 .0001
.0001 .0001
.0005 .0005
.0060 .0060
.0224 .0224

TOTAL CONVERSION COST

.0124 .0124
.0224 .0224
.0348 .0348

TOTAL PRODUCT COST

ECH

.0124 .0124
.0224 .0224
.0348 .0348

.0062 .0062

.0062 .0062

.0961 .0961

.0062 .0062

PRODUCTION:

STD. QTY.

400,000

.3835 .3835
.1185 .1185
.5020 .5020

.0062 .0062

.0062 .0062

.0961 .0961

.0062 .0062

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U/M LBS

CVASTAB SW

PRODUCT 004-09534835

STD. UNIT PRICE
F/A

STD. VARIABLE

U/M

DESCRIPTION

SCE. MATERIAL
DEPT CODE

ACCO NO. 9534835
F/A

UNIT COST
PERIOD

STD. VARIABLE

STD. USAGE

F/A

STD. VARIABLE

U/M

DESCRIPTION

SCE. MATERIAL
DEPT CODE

.0211
.0288
.0360
.3614

.0911
.0911

.0211
.0288
.0360
.2703

.04000
.02000
.04000
.50000

.5280
1.3400
.9000
.4015

.5280
1.3400
.9000
.3003

LBS
LBS
LBS
LBS

CC1-00101406 STEARIC ACID
C01-00343101 NERMAL LEAD STEARATE
CC1-CC438801 GLV MCNC WAX
CC4-09534827 CVASTAB 800

TOTAL MATERIALS

.4453

.0911

.3542

1.00000

3.5000

3.5000

ECH

C06-00183006 6 GAL PLASTIC PAILS

.0070

.0911

.0070

.00200

3.5000

3.5000

ECH

C06-00183006 6 GAL PLASTIC PAILS

.4523

.0911

.3612

1.00200

3.5000

3.5000

ECH

TOTAL MATERIALS & CONTAINERS

EXPENSE CLASSES:

0201 DIRECT LABOR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISION
0931 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
1850 WATER PURCHASED
8888 FIXED EXPENSE

.0377
.0015
.0038
.0010
.0010
.0005
.0116
.0090
.1344
.1344
.2005

TOTAL CONVERSION COST

.2005

.1344

.0661

TOTAL PRODUCT COST

.6528

.2255

.4273

PRODUCTION: STD. QTY. 50,000

JCE NC. YN252338

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-05534901 CYASTAB 712

U/M LBS

SCE. MATERIAL
DEPT CCCE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE

F/A

STD. USAGE

STD. UNIT CCST
VARIABLE

PERIOD

ACCO NO. 9534901
F/AC01-00100117 ACETIC ACID
C01-00313301 PHOSPHOROUS ACID
0681 C03-0553698C BULK LITHARGELBS
LBS
LBS.3860
2.0300
.2760.3860
2.0300
.3195.00100
.11470
.89650.0004
.2328
.2474

.0390

.0004
.2328
.2864

TOTAL MATERIALS

LBS

1.01220

.4806

.0390

.5196

006-00213526 5C LB BAGS

ECH

.3050

.3050

.02000

.0061

.0390

.5257

TOTAL MATERIALS & CONTAINERS

ECH

.3050

.3050

.02000

.0061

.0390

.5257

EXPENSE CLASSES:

C201 DIRECT LABCR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISION
0931 OTHER OPERATING SUPPLIES
1623 GAS PURCHASED
1725 ELECTRICITY
1850 WATER PURCHASED
2701 STEAM
8888 FIXED EXPENSE

C201

.0733

.0030

.0074

.0020

.0020

.0005

.0135

.0095

.0006

.0382

.3579

TOTAL CONVERSION COST

ECH

.1500

.3579

.5079

TOTAL PRODUCT CCST

ECH

.6367

.3969

1.0336

PRODUCTION:

STD. QTY.

120,000

DEPT. 0682... MANUFACTURING STABILIZERS

PRODUCT 004-09534902 CYASTAB 712 OILED U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	L/M	STD. UNIT PRICE		STD. USAGE	STD. UNIT COST		ACCO NO.	9534902
			VARIABLE	F/A		PERIOD	F/A		
		LBS	.3860	.3860	.00090	.0003	.0003		
	CO1-00100117 ACETIC ACID	LBS	2.0300	2.0300	.11010	.2235	.2235		
	CO1-00313301 PHOSPHOROUS ACID	LBS	.5490	.5490	.04060	.0223	.0223		
	CO1-00343001 LILLY MCLGELL	LBS	.3195	.3195	.86660	.2375	.2375		
0681	CO3-0553698C BULK LITHARGE	LBS	.2760	.2760		.0375	.0375		
	TOTAL MATERIALS				1.01220	.4836	.0375	.5211	
	CO6-C0213526 50 LB BAGS	ECH	.3050	.3050	.02000	.0061	.0061		
	TOTAL MATERIALS & CCNAINERS				1.03220	.4897	.0375	.5272	

EXPENSE CLASSES:	0201	DIRECT LABOR			
	0208	OVERTIME HCLRLY		•0732	•0732
	0210	PAYROLL TAXES HOURLY		•0030	•0030
	0212	W/C INSURANCE HOURLY		•0074	•0074
	0302	HCLRLY SUPERVISION		•0020	•0020
	0931	OTHER OPERATING SUPPLIES		•0005	•0020
	1623	GAS PURCHASED		•0135	•0005
	1725	ELECTRICITY		•0096	•0135
	1850	WATER PURCHASED		•0006	•0096
	2701	STEAM		•0381	•0006
	8888	FIXED EXPENSE		•3580	•0381
				•3580	•3580
		TOTAL CONVERSION COST		•1499	•5079

TOTAL PRODUCT CCST
.6396
.3955
1.0351

PRODUCTION:	STE.	QTY.
		20,000

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09535001 CYASTAB 908

U/M LBS

SCE.
DEPT CODE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE F/A

STD. USAGE

VARIABLE

STD. UNIT COST
PERIOD

ACCO NO. 9535001

F/A

C01-C0100117 ACETIC ACID

LBS

.3860

.00140

.0005

.0005

.0005

C01-09334402 SULFURIC ACID 93%

LBS

.0300

.00150

.0673

.0673

.0673

C01-09516302 PHTHALIC ANHYDRIDE

LBS

.3350

.20100

.2222

.0350

.2572

0681 C03-0553698C BULK LITHARGE

LBS

.276C

.80500

.2900

.0350

.3250

TOTAL MATERIALS

1.00890

.0022

.0022

.0022

CC6-C0213521 #50 BAGS

ECH

.3190

.00680

.2922

.0350

.3272

TOTAL MATERIALS & CONTAINERS

1.01570

.2922

.0350

.3272

EXPENSE CLASSES:

0201 DIRECT LABOR

0208 OVERTIME HOURLY

0210 PAYROLL TAXES HOURLY

0212 W/C INSURANCE HOURLY

0203 HOURLY SUPERVISION

0931 OTHER OPERATING SUPPLIES

1423 GAS PURCHASED

1725 ELECTRICITY

1850 WATER PURCHASED

2701 STEAM

8888 FIXED EXPENSE

.0377

.0015

.0038

.0010

.0010

.0005

.0204

.0073

.0006

.0186

.1499

.1499

.1499

.2423

.3846

.5695

TOTAL PRODUCT COST

.3846

.1849

.5695

PRODUCTION:

STD. QTY.

972,859

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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09535002

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STC. UNIT PRICE VARIABLE	F/A	STD. USAGE	STC. UNIT COST VARIABLE	PERIOD	ACCD NO.	F/A
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001-00100117	ACETIC ACID	LBS	.3860		.00100	.0004			.0004
001-00101406	STEARIC ACID	LBS	.5280		.02000	.0106			.0106
001-09334402	SULFURIC ACID 93%	LBS	.0300		.06100	.0018			.0018
001-09516302	PHIHALIC ANHYDRIDE	LBS	.3350		.09300	.0312			.0312
003-05536980	BULK LITHARGE	LBS	.2760		.82600	.2280			.2639

TOTAL MATERIALS

1.00100 .0359 .3079

006-00213519 50 LB PLAIN BAGS

ECL

.3080

.3080

.00120

.0004

.0004

TOTAL MATERIALS & CONTAINERS

1.00220

.0359

.3083

EXPENSE CLASSES:

0201	DIRECT LABCR		.0160
0208	OVERTIME HCURLY		.0006
0210	PAYROLL TAXES HCURLY		.0016
0212	W/C INSURANCE HCURLY		.0004
0303	HCURLY SUPERVISION		.0004
0931	OTHER OPERATING SUPPLIES		.0005
1623	GAS PURCHASED		.0087
1725	ELECTRICITY		.0073
1850	WATER PURCHASED		.0006
2701	STEAM		.0187
8888	FIXED EXPENSE		.0661

TOTAL CONVERSION COST

.0548 .0661 .1209

TOTAL PRODUCT CCST

.3272 .1020 .4292

PRODUCTION:

STD. QTY.

515.840

DEPT. 0682 MANUFACTURING STABILIZERS.

PRODUCT 004-09535003 CYASTAB 948

U/M LBS

SCE. DEPT	MATERIAL CODE	DESCRIPTION	U/M	STD. UNIT PRICE		STD. USAGE	STD. UNIT COST		ACCO NO.
				VARIABLE	F/A		VARIABLE	PERIOD	
	C01-C0106014	CALCIUM CARBONATE	LBS	.0880	.0880	.22500	.0198		
	C01-09340601	CALCIUM STEARATE	LBS	.8400	.8400	.06060	.0509		
	G04-09535062	CVASTAB 918	LBS	.3272	.4292	.71500	.2339	.0730	.3069
	TOTAL MATERIALS					1.00060	.3046	.0730	.3776
	C06-C0213519	50 LB PLAIN BAGS	ECH	.3080	.3080	.00670	.0021		.0021
	C06-C0233011	PVC BAGS	ECH	1.0000	1.0000	.01330	.0133		.0133
	TOTAL MATERIALS & CONTAINERS					1.02060	.3200	.0730	.3930

EXPENSE CLASSES:	0201	DIRECT LABOR	.0050
	0208	OVERTIME HCURLY	.0002
	0210	PAYROLL TAXES HOURLY	.0005
	0212	W/C INSURANCE HOURLY	.0001
	0303	HCURLY SUPERVISION	.0001
	0931	OTHER OPERATING SUPPLIES	.0005
	1725	ELECTRICITY	.0082
	8888	FIXED EXPENSE	.0224
			.0224
		TOTAL CONVERSION COST	.0146
			.0224
			.0370

TOTAL PRODUCT COST

• 3346 • 0954 • 4300

PRODUCTS:	STL. QTY.	200,000
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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09535005 CYASTAB 988

U/M LBS

SCE. MATERIAL
DEPT CODEACCO NO. 9535005
F/ASTD. UNIT PRICE
F/A

STD. USAGE

STD. UNIT PRICE
F/A

U/M

DESCRIPTION

C01-09340601 CALCIUM STEARATE
C04-09535001 CYASTAB 908LBS
LBS.8400
.3846.06060
.94940.0509
.3651.1756
.1756.0509
.5407

TOTAL MATERIALS

LBS

.8400
.3846.06060
.94940.0509
.3651.1756
.1756.0509
.5407C06-C0213521 #50 BAGS
C06-C0233011 PVC BAGSECH
ECH.3190
1.0000.00660
.01340.0021
.0134.0021
.0134.0021
.0134

TOTAL MATERIALS & CONTAINERS

LBS

.8400
.3846.06060
.94940.0509
.3651.1756
.1756.0509
.5407

EXPENSE CLASSES:

0201 DIRECT LABOR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISION
0531 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
8888 FIXED EXPENSE.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082.0050
.0002
.0005
.0001
.0001
.0005
.0082

TOTAL CONVERSION COST

.0146

.0223

.0369

TOTAL PRECUCT CCST

.4461

.1979

.6440

PRECUCUTION:

STD. QTY.

68,000

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-05535006 CYASTAB 988 OILED

U/M LBS

SCE. MATERIAL
DEPT CODE

U/M

DESCRIPTION

STD. UNIT PRICE
VARIABLE F/A

STD. USAGE

STD. UNIT COST
PERIOD F/A001-09340601 CALCIUM STEARATE
004-05535009 CYASTAB 908 OILEDLBS
LBS.8400
.4056.06060
.94940.0509
.3851.1737
.5588

TOTAL MATERIALS

.8400
.4056

1.01000

.4360
.1737

.6097

006-CC213521 #50 BAGS

ECH

.3190

.02000

.0064

.0064

TOTAL MATERIALS & CONTAINERS

.3190

1.03000

.4424
.1737

.6161

EXPENSE CLASSES:

0201 DIRECT LABOR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0302 HOURLY SUPERVISION
0531 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
8888 FIXED EXPENSE.0050
.0002
.0005
.0001
.0001
.0005
.0082
.0223.0050
.0002
.0005
.0001
.0001
.0005
.0082
.0223

TOTAL CONVERSION COST

.0146
.0223

.0369

TOTAL PRODUCT COST

.4570
.1960

.6530

PRODUCTION: SIC. QTY.

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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09535009 CYASTAB 908 OILED

U/M LBS

SCE. DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. UNIT COST VARIABLE	PERIOD	ACCG NO. F/A
0681	COI-00100117 ACETIC ACID	LBS	.3860	.3860	.00140	.0005		.0005
	COI-003596C1 75 TM	LBS	.8910	.8910	.04000	.0356		.0356
	COI-09334402 SULFURIC ACID 93%	LBS	.0300	.0300	.00150			
	COI-095163C2 PHTHALIC ANHYDRIDE	LBS	.3350	.3350	.19300	.0647		.0647
	COI-09536980 BULK LITHARGE	LBS	.2760	.3195	.77280	.2133	.0336	.2469
	TOTAL MATERIALS				1.00870	.3141	.0336	.3477
066	COI-0013521 #50 BAGS	EA	.3190	.3190	.02000	.0064		.0064
	TOTAL MATERIALS & CONTAINERS				1.02870	.3205	.0336	.3541
	OPERATING EXPENSES							
	0201 DEPRECIATION					.0376		.0376
	0202 EXHAUSTION					.0015		.0015
	0210 PAYROLL TAXES HOURLY					.0038		.0038
	0212 5% INSURANCE HOURLY					.0010		.0010
	0303 HOURLY SUPERVISION					.0010		.0010
	0501 OTHER OPERATING SUPPLIES					.0005		.0005
	1623 GAS PURCHASED					.0161		.0161
	1725 ELECTRICITY					.0074		.0074
	1850 WATER PURCHASED					.0002		.0002
	2701 STEAM					.0160		.0160
	8888 FIXED EXPENSE					.1494		.1494
	TOTAL CONVERSION COST					.0851	.1494	.2345
	TOTAL PRODUCT COST					.4056	.1830	.5886

PRODUCTION: 42,000

STD. QTY.

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DEPT. 6682 MANUFACTURING STABILIZERS

PRODUCT 004-09535011 CYASTAB 908 DUSTLESS

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. UNIT COST VARIABLE PERIOD	ACCO NO. F/A
001-00100117	ACETIC ACID	LBS	.3860	.3860	.00140	.0005	.0005
001-00362601	TEFLON	LBS	8.2500	8.2500	.00050	.0041	.0041
001-09234402	SULFURIC ACID 53%	LBS	.0300	.0300	.00150	.0673	.0673
001-09516302	PHTHALIC ANHYDRIDE	LBS	.3350	.3350	.20100	.2222	.2572
003-04526980	BULK LITHARGE	LBS	.2160	.3195	.80500	.0350	.3291
	TOTAL MATERIALS				1.00940	.0350	.0043
006-00213521	#50 BAGS	50M	.3190	.3190	.01360	.2984	.3334
	TOTAL MATERIALS & CONTAINERS				1.02300	.0350	.0377
	EXPENSE CLASSES:						.0015
0201	GENERAL LABOR						.0038
0208	OVERTIME HOURLY						.0010
0210	PAYROLL TAXES HOURLY						.0010
0212	P/INSURANCE HOURLY						.0005
0203	HOURLY SUPERVISION						.0204
0921	CLERK OPERATING SUPPLIES						.0073
1623	GAS PURCHASED						.0006
1725	ELECTRICITY						.0186
1850	WATER PURCHASED						.1500
2701	STEAM						.1500
8888	FIXED EXPENSE						.2424
	TOTAL CONVERSION COST						.3908
	TOTAL PRODUCT COST						.1850
	PRODUCTION:						.5758
	STC. QTY.						
							270,892

CYWI 25-0007472

JCE NC. YN252338

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DEPT. 0682 MANUFACTURING STABILIZERS

U/M LBS

CYASTAB 988 DUSTLESS

PRODUCT 004-09535012

SCE. MATERIAL
DEPT CODE

DESCRIPTION

U/M

STD. UNIT PRICE
VARIABLE F/A

STD. VARIABLE

UNIT COST
PERIODACCO NO. 9535012
F/AG01-09340601 CALCIUM STEARATE
C04-09535011 CYASTAB 908 DUSTLESSLBS
LBS.8400 .8400
.3908 .5758.0509 .0509
.3710 .1757.0509 .0509
.5467 .5467

TOTAL MATERIALS

LBS

1.01000

.4219 .1757

.5976 .5976

C06-00213521 #50 BAGS

ECH

.3150 .3150

.0064 .0064

.0064 .0064

TOTAL MATERIALS & CONTAINERS

ECH

1.03000

.4283 .1757

.6040 .6040

EXPENSE CLASSES:

0201 DIRECT LABOUR
0208 OVERTIME HOURLY
0210 PAYROLL TAXES HOURLY
0212 W/C INSURANCE HOURLY
0303 HOURLY SUPERVISION
0531 OTHER OPERATING SUPPLIES
1725 ELECTRICITY
8888 FIXED EXPENSE.0050 .0050
.0002 .0002
.0005 .0005
.0001 .0001
.0001 .0001
.0005 .0005
.0082 .0082
.0223 .0223.0050 .0050
.0002 .0002
.0005 .0005
.0001 .0001
.0001 .0001
.0005 .0005
.0082 .0082
.0223 .0223

TOTAL CONVERSION COST

.0146 .0223

.0369 .0369

TOTAL PRODUCT COST

.4429 .1980

.6409 .6409

PRODUCTION:

STD. QTY.

180,000

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DEPT. C682 MANUFACTURING STABILIZERS

PRODUCT 004-09535014 CYASTAR 918 ND

U/M LBS

SCE. DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. VARIABLE	UNIT PRICE F/A	STD. USAGE	STD. VARIABLE	UNIT CGST PERIOD	ACCO NO. F/A	U/M LBS
001-00100117	ACETIC ACID	LBS	.3860	.3860	.00100	.0004		.0004	
001-00101406	STEARIC ACID	LBS	.5280	.5280	.02000	.0106		.0106	
001-00363601	TEFLON	LBS	8.2500	8.2500	.00025	.0021		.0021	
001-003334402	SULFURIC ACID 93%	LBS	.0300	.0300	.06100	.0018		.0018	
001-00516362	PHTHALIC ANHYDRIDE	LBS	.3350	.3350	.09300	.0312		.0312	
003-005536980	BULK LITHARGE	LBS	.2760	.3195	.82600	.2280	.0359	.2639	
0681	TOTAL MATERIALS				1.00125	.2741	.0359	.3100	

TOTAL MATERIALS

CC2-CC213519 50 LB PLAIN BAGS

ECP

.3080

.00120

.0004

.0004

TOTAL MATERIALS & CONTAINERS

1.00245

.2745

.0359

.3104

EXPENSE CLASSES:

C201	DIRECT LABOR	.0160
C208	OVERTIME HOURLY	.0006
C210	PAYROLL TAXES HOURLY	.0016
C212	W/C INSURANCE HOURLY	.0004
C303	HOURLY SUPERVISION	.0004
0931	OTHER OPERATING SUPPLIES	.0005
1623	GAS PURCHASED	.0087
1722	ELECTRICITY	.0073
1850	WATER PURCHASED	.0006
2701	STEAM	.0187
8888	FIXED EXPENSE	.0661
	TOTAL CONVERSION COST	.0548

TOTAL PRODUCT COST

.3293

PRODUCTION:

STD. QTY.

.1020

.4313

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09535016 CYASTAB SX 3

U/M LBS

SCE. MATERIAL DEPT CODE	DESCRIPTION	U/M	STC. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. VARIABLE	UNIT COST PERIOD	ACCC NO. F/A
001-00127117	IMSIL	LBS	.1300	.1300	.17000	.0221		.0221
001-09340601	CALCIUM STEARATE	LBS	.8400	.8400	.05000	.0420		.0420
004-09535002	CYASTAB 918	LBS	.3212	.4292	.78000	.2552	.0796	.3348
	TOTAL MATERIALS				1.00000	.3193	.0796	.3989
004-00213519	50 LB PLAIN BAGS	ECH	.3080	.3080	.01000	.0031		.0031
	TOTAL MATERIALS & CONTAINERS				1.01000	.3224	.0796	.4020

EXPENSE CLASSES:

0201	DIRECT LABOR	.0050
0208	OVERTIME HOURLY	.0002
0210	PAYROLL TAXES HOURLY	.0005
0212	W/C INSURANCE HOURLY	.0001
0201	HOURLY SUPERVISION	.0001
0231	OTHER OPERATING SUPPLIES	.0005
1623	GAS PURCHASED	.0027
1725	ELECTRICITY	.0074
1850	WATER PURCHASED	.0006
8888	FIXED EXPENSE	.0193

TOTAL CONVERSION COST

.0171

.0193

.0364

TOTAL PRODUCT COST

.3395

.0989

.4384

PRODUCTION: STC. QTY. 478,000

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DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09535017 CYASTAB TW

U/M LBS

SCE. DEPT CODE	MATERIAL DESCRIPTION	U/M	STD. UNIT PRICE VARIABLE	F/A	STD. USAGE	STD. VARIABLE	UNIT COST PERIOD	ACCC NO. F/A
	001-00101406 STEARIC ACID	LBS	.5280	.5280	.06800	.0359		.0359
	001-00343101 NCRMAL LEAD STEARATE	LBS	1.3400	1.3400	.03400	.0456		.0456
	001-00438801 GLY MONO WAX	LBS	.9000	.9000	.06800	.0612		.0612
	004-09535001 CYASTAB 908	LBS	.3846	.5695	.83000	.3192	.1535	.4727
	TOTAL MATERIALS				1.00000	.4619	.1535	.6154
	006-00183006 6 GAL PLASTIC PAILS	ECH	3.5000	3.5000	.00200	.0070		.0070
	TOTAL MATERIALS & CONTAINERS				1.00200	.4689	.1535	.6224
	EXPENSE CLASSES:							
	0201 DIRECT LABOR					.0376		.0376
	0208 OVERTIME HOURLY					.0015		.0015
	0210 PAYROLL TAXES HOURLY					.0038		.0038
	0212 W/C INSURANCE HOURLY					.0010		.0010
	0303 HOURLY SUPERVISOR					.0010		.0010
	0931 OTHER OPERATING SUPPLIES					.0005		.0005
	1725 ELECTRICITY					.0117		.0117
	1850 WATER PURCHASED					.0091		.0091
	9888 FIXED EXPENSE					.1343	.1343	.1343
	TOTAL CONVERSION CCST					.0662	.1343	.2005
	TOTAL PRODUCT CCST					.5351	.2878	.8229

PRODUCTION: 10,000

STC. QTY.

