

CYANAMID

AMERICAN CYANAMID COMPANY

POLYMER & CHEMICALS DEPARTMENT

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE **DEC** **1979**

Mr. H. C. Gaffney

Jan. 28, 1980

Chicago

B. G. Witherspoon

Charlotte

280

Mr. F. B. Dorf NA

Mr. C. W. Postas NA

DIRECT COST VARIATION

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

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

A comparison of production level versus budget is tabulated below:

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

CYWI 6-002102

N14749.01

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

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

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

1. Manufacturing Variance

Variable Materials

Litharge Bulk

Higher than standard usage of Litharge Bulk in Stabilizer during December

(3.3)

Other Variable Usage

2.0 (1.3)

Variable Overhead

Fuel Oil

Higher than standard price for Fuel Oil

(5.5)

Natural Gas

Higher than standard purchase price for Natural Gas

(3.5)

Printing Supplies

Printing supplies in Litharge Department higher than standard

(2.3)

Other Variable Overhead

(2.2) (13.5)

Price

Labor

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

(3.1)

Prime Period Overhead

Maintenance & Repair

Adjusting maintenance to reflect yearly conditions

(8.7)

Vacation and Holiday

Actual vacation and holiday payments higher than anticipated

(3.2)

Other Prime Period Overhead

(1.0) (12.9)

Service Departments

Plant Protection

Property Taxes adjusted to reflect actual charges for 1979

(14.4)

Other expenditures

.6 (13.8)

Plant General Expense

Unfavorable variation as follows:

Purchased Services

(2.4)

Operating Supplies

(4.2)

Other Variation

(1.2) (7.8)

Control Lab

0.

Steam

Purchase price for Natural Gas higher than budgeted

(3.6)

Other Steam Variation

(1.9) (5.5)

Total Controllable Costs

(57.9)

Allocated Overheads

Primarily due to allocated portion of maintenance and repair

(3.7)

LAFA

Litharge

(6.9)

Stabilizers

(7.5) (14.4)

2. Price Variance

Significant items are listed below:

Pig Lead

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

(117.6)

Phthalic Anhydride

Purchase price for Phthalic Anhydride \$.1589 over
standard

(2.1)

Other Price Variation

(.8) (120.5)

Plant Variation for December

\$(196.5)

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

BCW/kf

B. G. Witherspoon

I N D E X

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

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

Page 1 of 2

	CURRENT MONTH	CUMULATIVE
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants	—	—
Materials (Mfg.) ACCO Plants	301	5957
Manufactured Goods	34186	5961019
Purchased Raw Materials	229860	3982679
Containers	3290	71959
Materials & Containers Price Variance	120461	1141246
TOTAL	1695478	11162860
<u>DIRECT LABOR AND RELATED EXPENSES</u>		
Hourly Labor	18425	219407
Vacation & Holiday Payments	5750	20435
Payroll Taxes & Insurance	2684	26696
TOTAL	26859	266538
<u>OTHER EXPENSES</u>		
Other Wages	7450	46236
Salaries - Supervisor	8415	93469
Salaries - Other	12144	143027
Payroll Taxes & Insurance	1454	21346
Postage	212	841
Telephone	626	7739
Teletype and Telegraph	454	2804
Rental of Equipment	75	1652
Property Taxes	17180	47980
Property Insurance	766	9192
Purchased Services	4452	36725
Miscellaneous Expense	168	14080
Depreciation	9388	110971
Purchased Service - ADT	—	2691
TOTAL	62784	538753
<u>OPERATING, MAINT., CONST., SUPPLIES & SERVICE</u>		
Operating Supplies	9360	71217
Catalyst Reserve	—	—
Maintenance Materials	3456	30560
Construction Materials - Job Orders	3845	40251
Contract Work - Job Orders	—	18222
Equipment Rental M & R	—	—
Purchased Maintenance	1275	45954
TOTAL	17936	206204
CARRIED FORWARD	803057	12174355

CYWI 6-002107

N14749.02

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

Page 2 of 2

	CURRENT MONTH	CUMULATIVE
BROUGHT FORWARD	<u>80305</u>	<u>12174355</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>4500</u>	<u>90550</u>
Gas	<u>12796</u>	<u>111999</u>
Fuel Oil	<u>7155</u>	<u>33613</u>
Water	<u>1200</u>	<u>8390</u>
Propane Gas	<u>-</u>	<u>-</u>
TOTAL	<u>25651</u>	<u>244552</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
IPS - Stamford Lab.	<u>-</u>	<u>-</u>
Service Charge - TC Lab.	<u>-</u>	<u>-</u>
IPS Warners Lab.	<u>-</u>	<u>-</u>
Service Charge - Bound Brook	<u>2512</u>	<u>30948</u>
Service Charge - Wayne	<u>-</u>	<u>1394</u>
Service Charge - Willow Island	<u>399</u>	<u>42841</u>
Service Charge - Charlotte	<u>675</u>	<u>8100</u>
Service Charge - Engineering ECD	<u>1054</u>	<u>55113</u>
TOTAL	<u>4640</u>	<u>88826</u>
TOTAL PLANT COSTS	<u>833348</u>	<u>12507733</u>
<u>ADD - PROVISIONS</u>		
Vacation & Holiday	<u>-</u>	<u>-</u>
Maintenance & Repair	<u>23737</u>	<u>144839</u>
Fixed Expense	<u>853</u>	<u>-</u>
TOTAL	<u>24590</u>	<u>144839</u>
<u>DEDUCT - CHARGES TO OTHER ACCOUNTS</u>		
Construction Work in Progress	<u>4899</u>	<u>60220</u>
Maintenance & Repair Reserve	<u>12691</u>	<u>144839</u>
Wayne Control - Selling Expense	<u>1696</u>	<u>20674</u>
Wayne Control - Warehousing Expense	<u>6569</u>	<u>85517</u>
Wayne Control - Selling Expense O & B	<u>750</u>	<u>9000</u>
Idle Plant Expense	<u>-</u>	<u>-</u>
Charges to Other Locations	<u>-</u>	<u>-</u>
TOTAL	<u>26605</u>	<u>320250</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>831333</u>	<u>12332322</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>341826</u>	<u>5961019</u>
NET: ACTUAL COST OF GGODS PRODUCED	<u>489767</u>	<u>6371303</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped	<u>320567</u>	<u>5016312</u>
Inv. Adj. Mfg'd Goods	<u>2229</u>	<u>(19909)</u>
Chg. in Inv. Increase(decrease)	<u>(29522)</u>	<u>145190</u>
Std. Cost of Net Production	<u>293274</u>	<u>5141593</u>
Std. Cost Variation-Favorable(Unfavorable)	<u>(196493)</u>	<u>(1229710)</u>
% Variation from Net Std. Cost Production	<u>67.0%</u>	<u>23.9%</u>

CYWI 6-002108

PARENTHESIS=UNFAVORABLE

ORGANIC CHEMICALS DIVIS.

Chicago PLANT

DISTRIBUTION OF STANDARD COST VARIATION

Prepared By	Initials	Date
Approved By		

IN THOUSANDS OF DOLLARS

December 1979

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

Harrington
Form H-52, Rev. 1-68, form 0110-100-000

CYWI 6-002109

ANALYSIS OF STANDARD COST VARIATION
ORGANIC CHEMICALS DIVISION

Chicago
PLANT
Dec 1979

PARENTHESIS = UNFAVORABLE

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

CYWI 6-002110

STANDARD COST OF PRODUCTION REPORT

PERIOD: 01-01-01
 CLASS: 01-01-01

INVENTORY	PRODUCT NAME	LINE	QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	YEAR TO DATE STANDARD DOLLARS
9230001	LITHIUM BATTERY	01	100,000	0.373300	04,894	3,144,100	3,144,100
9230002	LITHIUM BATTERY	01	100,000	0.373300	04,894	14,400CR	14,400CR
9230003	LITHIUM BATTERY	21	975,951	0.373900	365,025	10,307,779	3,905,617
ACTUAL EXPENDITURES					312,225CR	5,543,724CR	5,543,724CR
VARIATION					71,165CR		22,075CR

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

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 D. PARIMENT 682
 PERIOD DEC 1979
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS	YEAR TO DATE	STANDARD DOLLARS
9534501	CYASTAB #15	01	29,600	•396700	11,748	514,800	204,324		
9534502	CYASTAB #40	01	129,302	•398700	21,923	1,921,500	515,268		
9534505	CYASTAB #611	01		•334000		22,000	7,304		
9534506	CYASTAB #621	01	21,520	•270200	15,220	202,500	232,885		
9534509	CYASTAB #15-24	01		•400500		325,608	130,340		
9534513	CYASTAB #15 DUSINESS	01	17,200	•230000	7,001	63,700	25,464		
9534514	CYASTAB #15 DUSINESS	01	24,900	•271300	7,200	223,600	65,240		
9534515	CYASTAB #15 DUSINESS	01	10,445	•423000	7,950	200,000	240,721		
9534516	CYASTAB #15 DUSINESS	01		•335000		16,100	5,403		
9534517	CYASTAB #15 DUSINESS	01	17,820	•261100	7,402	2,223,193	1,125,440		
9534518	CYASTAB #203	01		•375900		722,020	269,700		
9534519	CYASTAB #203	01		•412900		17,500	7,222		
9534520	CYASTAB #203	01		•325200		324,000	105,041		
9534521	CYASTAB #203	01		•398100	21,441	1,703,100	679,200		
9534522	CYASTAB #203	01		•373100		49,000	1,492		
9534523	CYASTAB #203	01		•454900		91,432	41,521		
9534524	CYASTAB #203	01	24,900	•332600	17,977	509,100	169,320		
9534525	CYASTAB #203	01	33,300	•410000	13,760	362,294	148,540		
9534526	CYASTAB #203	01	20,217	•400500	22,514	540,217	250,430		
9534527	CYASTAB #203	01	22,000	•375800	34,930	258,300	96,060		
9534528	CYASTAB #203	01		•414500		27,000	11,440		
9534529	CYASTAB #203	01		•450400		207,400	121,801		
9534530	CYASTAB #203	01	17,000	•413400	4,001	21,000	8,798		
9534531	CYASTAB #203	01		•414600		8,400	3,440		
9534532	CYASTAB #203	01		•392000		183,800	70,321		
9534533	CYASTAB #203	01		•390700		5,000	1,903		

CYWI 6-002112

PH-203189-30 --- INDICATES UNCAP VARIANCE C.D.S.T. A.N.A.L.Y.S.I.S. PERSON RATE 8/2/7788 PAGE 4

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

ACTUAL BUDGET TOTAL	OPER YIELD	ACTUAL BUDGET TOTAL	OPER YIELD	DESCRIPTION	ACTUAL BUDGET	TOTAL OPER YIELD
V	7.5-	7.5-	7.5-	VOLUME	96	96
V	3.1	3.1	3.1	VSUDDOWN RESV.		
	3.1	3.1	3.1	TOTAL VOLUME	96	96
	310.8	344.1	26.8-	9.9-	5131	51
			16.9-		55-	95

CYWI 6-002118

PN-P01345 - 29

--- INDICATES UNEVEN VARIANCE

C O S T A N A L Y S I S

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

PAGE 2

KS

PLANT 097

DEPT PLANT - MFG

CURRENT WEEK

PERIOD TO DATE

-EXPENSE CLASS-

YEAR TO DATE

--- V A R I A N C E ---

--- V A R I A N C E ---

--- V A R I A N C E ---

ACTUAL	BUDGET	TOTAL	OPER	YIELD	ACTUAL	BUDGET	TOTAL	OPER	YIELD	DESCRIPTION	ACTUAL	BUDGET	TOTAL	OPER	YIELD
--------	--------	-------	------	-------	--------	--------	-------	------	-------	-------------	--------	--------	-------	------	-------

14.4-

14.4-

14.4-

VOLUME

94

94

94

.9

.9

SHUTDOWN RESV.

.9

13.5-

14.4-

14.4-

TOTAL VOLUME

94

94

93

682.7

634.9

48.9-

31.4-

17.5-

TOTAL

11132

11132

11100

32

127-

93

DEDUCT

Change Mfg mat. Own

341.6

341.6

(48.9)

5957

5957

(32)

342.1

293.2

5173

5141

SERVICE DEPT VARIANCE

Steam

5.5

(5.5)

23

(23)

Plant Mfg. exp.

7.8

(7.8)

23

(23)

Critical Lab.

-

-

1

(1)

Plant Protection

13.8

(13.8)

10

(10)

27.1

(27.1)

57

(57)

Net Mfg Cont. Variance

349.2

293.2

(76.0)

5230

5141

Net Over Variance

120.5

(120.5)

1141

(1141)

489.7

293.2

(196.5)

6371

5141

(1230)

CYWI 6-002119

PH-263369-111 INDICATES UNFAIR VARIANCE C.D.S.I. A.N.A.L.Y.S.I.S. PERIOD DATE 12/31/79 PAGE 1

PLANT CHICAGO

DEPT 100

RUN DATE 01/11/80

C.U.R.B.E.N.I.
ACTUAL

M.E.E.A.
TOT VAR

P.E.R.I.O.D.
ACTUAL

T.O.D.A.T.E.
TOT VAR

EXPENSE CLASS

Y.E.A.R. 12 D.A. TOT VAR

PRIME PERIOD COSTS

17180 14390- PROPERTY TAXES 47930 14380-

156 147 PROPERTY INSURA 9192 1764

167 PURCHASED SERV 2004

269 PURCHASED SERV 2591 2691-

75 3228

54 37- DEPRECIATION 912

OTHER OPERATING 54 150

18476 13815- TOTAL PRIME PRD CST 60829 9925-

4242- BUDGETED DIST. 50904-

4241- DIST OF COST CE 50892- 50892-

4241- 1- TOTAL DISTRIB COSTS 50892- 12-

13035 13435- TOTAL VARIANCE 9937 9937-

CYWI 6-002120

PM-23349-2-31	INDICATES UNEAV VARIANCE	C.D.S.I.	A.M.A.I.Y.S.I.S	PERIOD DATE	12/31/79	PAGE	2
PLANT CHICAGO	DEPT	CHSE AND SHIPPING	124	RUN DATE	01/11/80		
C.O.B.R.E.N.I.	M.E.E.N.	P.E.R.I.O.D. TO DATE		EXPENSE CLASS-	YEAR TO DATE	TOT VAR	
ACTUAL		ACTUAL		ACTUAL			
PRIME PERIOD COSTS							
89	89-	PAYROLL TAXES	810			010-	
20	20-	PAYROLL INSURAN	179			179-	
1575	622	OTHER WAGES-HOU	11688			176	
542	27	SALARIES-OTHER	6775			51	
51	79	PAYROLL TAXES	623			817	
9	20	PAYROLL INSURAN	111			235	
675	31	RENTAL OF EQUIP	7425			996	
151	36-	PURCHASED SEVVI	77			77-	
785	1465	DEPRECIATION	10932			50	
459	42-	OTHER OPERATING	24648			2352	
		ELECTRICITY PUR	5110			8-	
		PURCHASED ELECT	163-			163	
5167	363	TOTAL PRIME PERD CSI	67917			5643	
ALLOCATED COSTS							
1534	61-	OVERHEADS	17137			61-	
1234	61-	TOTAL ALLOC COSTS	17137			61-	
6701	502	TOTAL PRIME & ALLOC	85054			4392	
6701-	7501-	COMPLETED DIST				90736-	
6701-	6701	DIST OF COST LE	85051-			85051	
6701-	402-	TOTAL DISTRIB COSTS	85051-			4385-	
TOTAL VARIANCE							
			3			3-	

CYWI 6-002121

PLANT CHICAGO									
PN-PROJ-31	INDICATES LINEAR VARIANCE	C.O.S.I.	A.N.A.L.Y.S.I.S.	PERIOD DATE	12/31/79	PAGE	3		
U.A.R.E.N.I.	EXPENSE	DEPT	MAIN L. CONST	132	SUM DATE	01/11/80			
ACTUAL		P.E.M.I.D.D.	I.D.	O.A.T.E.	EXPENSE CLASS	Y.E.A.R.	I.D.	O.A.T.E.	FOR VAR
		ACTUAL	177	VAR	PRIME PERIOD COSTS	ACTUAL			
303	303-	PAYROLL TAXES	89						
67	67-	PAYROLL INSURAN	1914						
687	687-	OTHER WAGES-MOU	525						
2594	2594-	SALARIES-OTHER	26645						
196	196-	PAYROLL TAXES	34330						
43	43-	PAYROLL INSURAN	2964						
52	52-	DEPRECIATION	574						
3456	3456-	OTHER OPERATING	500						
1275	1275-	MAINTENANCE MAT	30473						
1275	1275-		25799						
1275	1275-	TOTAL PRIME PERIOD COST	124527						
21	21-	ALLOCATED COSTS							
21	21-	OVERHEADS	20405						
12621	12621-	TOTAL ALLOC COSTS	20405						
12621	12621-	TOTAL PRIME & ALLOC	144932						
12591	12591-	MODIFIED DIST.							
12591	12591-	DIST OF COST CE	144973						
12591	12591-	TOTAL DISTRIB COSTS	144928						
12591	12591-		20896						
12591	12591-	TOTAL VARIANCE							

INDICATES VARIANCE									
C.D.S.I. A.N.A.L.Y.S.I.S.									
PERIOD DATE 12/31/79									
PAGE									
PLANT CHICAGO									
DEPT PLANT GENERAL 299									
EXPENSE CLASS									
PRIME PERIOD COSTS									
ACTUAL	PLANT CHICAGO	DEPT PLANT GENERAL	EXPENSE CLASS	PRIME PERIOD COSTS	Y.E.A.R.	TO DATE	ACTUAL	Y.E.A.R.	TO DATE
ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL	ACTUAL
37-	37-	37-	37-	37-	37-	37-	37-	37-	37-
43-	43-	43-	43-	43-	43-	43-	43-	43-	43-
10-	10-	10-	10-	10-	10-	10-	10-	10-	10-
1167	1167	1167	1167	1167	1167	1167	1167	1167	1167
5815	5815	5815	5815	5815	5815	5815	5815	5815	5815
43	43	43	43	43	43	43	43	43	43
44	44	44	44	44	44	44	44	44	44
212	212	212	212	212	212	212	212	212	212
426	426	426	426	426	426	426	426	426	426
454	454	454	454	454	454	454	454	454	454
75	75	75	75	75	75	75	75	75	75
399	399	399	399	399	399	399	399	399	399
575	575	575	575	575	575	575	575	575	575
1837	1837	1837	1837	1837	1837	1837	1837	1837	1837
452	452	452	452	452	452	452	452	452	452
157	157	157	157	157	157	157	157	157	157
177	177	177	177	177	177	177	177	177	177
1566	1566	1566	1566	1566	1566	1566	1566	1566	1566
3740	3740	3740	3740	3740	3740	3740	3740	3740	3740
333	333	333	333	333	333	333	333	333	333
333	333	333	333	333	333	333	333	333	333
163	163	163	163	163	163	163	163	163	163
22192	22192	22192	22192	22192	22192	22192	22192	22192	22192
3391	3391	3391	3391	3391	3391	3391	3391	3391	3391
225236	225236	225236	225236	225236	225236	225236	225236	225236	225236
19326	19326	19326	19326	19326	19326	19326	19326	19326	19326
2134	2134	2134	2134	2134	2134	2134	2134	2134	2134
2134	2134	2134	2134	2134	2134	2134	2134	2134	2134
26167	26167	26167	26167	26167	26167	26167	26167	26167	26167
10419	10419	10419	10419	10419	10419	10419	10419	10419	10419
10419	10419	10419	10419	10419	10419	10419	10419	10419	10419
621	621	621	621	621	621	621	621	621	621
221713	221713	221713	221713	221713	221713	221713	221713	221713	221713
228504	228504	228504	228504	228504	228504	228504	228504	228504	228504
221713	221713	221713	221713	221713	221713	221713	221713	221713	221713
6791	6791	6791	6791	6791	6791	6791	6791	6791	6791

MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION
PERIOD DEC 1979
PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T Q U A N T I T Y R E C E I V E D	M O N E T A R Y V A R I A N C E - D O L L A R S	Y E A R Q U A N T I T Y R E C E I V E D	T O T A L V A R I A N C E - D O L L A R S
0100117	ACETIC ACID	10	77-	16,650	1,065-
0106014	CALCIUM CARBONATE	10	90-	976,950	2,894-
0106902	CARBON DIOXIDE	10	131-	524,037	1,124-
0127117	IMSIL	10		6,000	135-
0177165	150# FIBER DRUMS	23		1,075	376-
0177167	44 GAL FIBER DRUM	23		375	792
0177168	FIBER DRUMS	23		957	717
0178601	PIG LEAD	10	117,575-	9,775,886	1,108,455-
0213514	1500 BAGS	23		76,494	533-
0213516	#810 BAGS	23		30,900	753
0213518	#621 BAGS	23	216-	20,900	1,488-
0213518	50# PLAIN BAGS	23		64,560	2,788-
0213521	#50 BAGS	23		42,718	1,325
0213522	#15 24LB BAG	23		400,012,247	1,891
0213523	50# BAGS	23	156-	72,428	3,115-
0213525					
0213526	DDI 712	23		11,800	281
0239602	LAURIC ACID	10		6,600	823-
0313301	PHOSPHOROUS ACID	10		64,487	4,918
0343001	LILLY MOLOGELL	10		12,090	335-
0343101	NORMAL LEAD STEARATE	10	55-	7,600	73-
0359601	79 TM	10		70,818	18,066-
0363601	TEFLON	12	27-	400	53-
9334801	SULFURIC ACID 93%	10	14	309,990	726
9340601	CALCIUM STEARATE	10		152,987	6,083
9516302	PHIHALIC ANHYDRIDE	10	2,145-	276,250	20,585-
9534701	DI-BASIS LEAD STEAM	10		10,000	1,973-
TOTAL			120,460-		1,141,243-

CYWI 6-002127

A

W10304

MATERIAL VARIANCE REPORT

PAGE 3

DEPARTMENT STABILIZERS
PERIOD DEC 1979
PLANT CHICAGO

682

PRODUCT

0682

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T		M O N T H		Y E A R		T O T A L	V A R I	A M T
		U S G Q T Y	A C T U A L	Q T Y	A M T	U S G Q T Y	A C T U A L			
9534509	CYASTAB #15-24	194,313	198,268	1,512	-	14,448	-	5,783-		
9534512	CYASTAB 40 DUSTLESS		121	100	-	1,100	-	438-		
9534513	CYASTAB #15 DUSTLESS				-	10,950	-	4,363-		
9534514	CYASTAB 621 DUSTLESS				-	1,550	-	452-		
9534582	BULK LEAD CARBONATE					2,953,143	3,024,419	27,233		
9534701	DI BASIS LEAD STLAM					10,875	11,562	562		
9534801	CYASTAB 304					600		388-		
9534807	CYASTAB #810		1,464	583		859,396	860,828	644		
9534815	CYASTAB 810 OILED	38,213	38,213	1		358,594	359,933	564		
9534816	CYASTAB 810 DU	68,067	75,702	3,068		605,107	612,098	2,865		
9534819	CYASTAB 523 DUSTLESS					600		273-		
9535001	CYASTAB #908					21,485	21,551	35		
9535002	CYASTAB #918					44,930	44,929	9		
9535011	CYASTAB 908 DUSTLESS	21,504	21,503	-		269,536	268,727	413-		
9536903	LITHARGE CUST STL DR					20,800		8,105-		
9536980	LITHARGE BULK	394,831	385,478	3,542-		6,557,523	6,539,650	6,756-		
		896,054	898,345	1,180-		14,389,625	14,452,956	6,110-		
		896,054	898,345	1,180-		14,389,625	14,452,956	6,110-*		
TOTAL DEPT										

CYWI 6-002130

INVENTORY ACTIVITY

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

**AMERICAN CYANAMID CO.
ORGANIC CHEMICALS DIVISION**

Chicago **PLANT**

INVENTORY AND USAGE DATA

December **1979**

	Initials	Date
Prepared By		
Approved By		

Burrage
Form 4556 Buff - Form 0556 Green

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

CYWI 6-002132

AMERICAN CYANAMID COMPANY
Chicago
 MONTHLY ANALYSIS OF MISCELLANEOUS CHARGES

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