

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

ELASTOMERS & POLYMERS ADDITIVE DEPARTMENT

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE DEC 1974

CY-RI 005979

CYANAMID

Chicago, Ill. - 1/21/75

Mr. H. C. Gaffney

Chicago, Illinois

Mr. F. J. Burns - BB

Mr. F. B. Dorf - BB

STANDARD COST VARIATION

Month of December, 1974

During the month of December, 1974, the Chicago Plant generated an unfavorable variation of \$(52837.) as shown below:

	December 1974 Favorable (Unfavorable)	Cumulative Favorable Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	\$(17,403.)	(44,904.)
Blends	(3,351.)	(2,565.)
Plant General Expense	(5,523.)	(27,492.)
Control Laboratory	(29.)	715.
Plant Protection	5,745.	5,372.
Steam	(977.)	(2,116.)
Sub Total	<u>(21,538.)</u>	<u>(70,990.)</u>
2. <u>Material Price Variance</u>		
Sub Total	<u>(31,299.)</u>	<u>(32,076.)</u>
	(52,837.)	(39,066.)
3. <u>Inventory Revaluation</u>	-0-	43362.)
Grand Total	<u>\$(52,837.)</u>	<u>\$(352,704.)</u>

A comparison of Production Level vs Budget is tabulated below:

<u>Production Department</u>	<u>December 1974</u>	<u>Y-T-D Cumulative</u>
Litharge	61.6%	94.6%
Blends	<u>91.3%</u>	<u>113.2%</u>
Total Plant	75.2%	103.6%

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STANDARD COST VARIATION

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

	Favorable			(Unfavorable)	
	<u>Litharge</u>	<u>Blends</u>	<u>Service Departments</u>	<u>Total</u>	<u>Y-T-D Total</u>
<u>Performance</u>					
Materials & Containers	\$(265.)	\$(2,014.)		\$(2279.)	\$(2300.)
Labor	2037.	(2,724.)		(687.)	4730.
Sub Total	<u>1772.</u>	<u>(4,738.)</u>		<u>(2966.)</u>	<u>2430.</u>
<u>Price</u>					
Labor	(1176.)	(1,415.)		(2591.)	(9963.)
<u>Expenditures</u>	(17481)	1,141.	\$(784)	(17124)	(81162)
<u>Volume</u>	<u>(518)</u>	<u>1,662.</u>		<u>1144.</u>	<u>17706</u>
Total	\$(17403.)	\$(3,350.)	\$(784)	\$(21537)	\$(70989)

An analysis of the current months variance is tabulated below:

1. Manufacturing Variance

<u>Performance</u>	
<u>Materials & Containers</u>	
CYASTAB 810	
Slightly higher than standard usage of #810 in production during December	\$(1277.)
Other usage variance	<u>(1002.)</u> (\$2279.)
<u>Labor</u>	(687.)
<u>Price</u>	
<u>Labor</u>	
Hourly labor increase higher than budget	(2591.)
<u>Expenditures - Litharge and Blends</u>	
<u>Maintenance & Repairs</u>	
Reflects higher than budgeted actual expenditures during 1974	(14190)

STANDARD COST VARIATION

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Purchased Service

Correction of job order contract work
charged to purchased services in November \$ 4009

Purchased Utilities

Correction of previous distribution of
natural gas charges has resulted in an
unfavorable variation of (5342)

Other expenditures (817) (\$16340)

Expenditures - Plant General

Miscellaneous expense higher than budget (2573)
Higher than budgeted salaries & wages (1519)
Other expenditures (1431) (5523)

Expenditures - Control Lab

(29)

Expenditures - Plant Protection

Adjustment of annual property taxes by
Wayne Tax Dept. causing a favorable
variation of 5427
Other expenditures 318 5745

Expenditures - Steam

Gas charges higher than budget (1194)
Other expenditures 218 (976)

Volume

Litharge - Production Volume 61.6% of budget (518)

Blends - Production Volume 91.3% of budget 1662 1144

Total manufacturing variance \$(21538)

2. Material Price Variance

Significant items are listed below:

Pig Lead

Pig Lead price over standard averaging
.0250 per pound (14817)

Calcium Stearate

Correction of November booking of
Calcium Stearate (12413)

All other price (4069) (31299)

Total variation for December 1974 \$(52837)



STANDARD COST VARIATION

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The allocation of the net variation of \$(52,837.) to the Elastomers and Polymer Additives Department amounts to \$(41,231.) as follows:

Manufacturing	\$14673.
Material Price	(26558.)
Inventory Revaluation	<u>-0-</u>
	\$(41231.)

B. G. Witherspoon

BGW: ak

CY-RI 005983

I N D E X

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AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE
December, 1974

Page 1 of 2

	<u>CURRENT MONTH</u>	<u>CUMULATIVE</u>
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants	<u>-0-</u>	<u>18619</u>
Materials (Mfg.) Other ACCO Plants	<u>601.</u>	<u>4385.</u>
Manufactured Goods	<u>22,9405.</u>	<u>3688116.</u>
Purchased Raw Materials	<u>175226</u>	<u>2634864</u>
Containers	<u>3346.</u>	<u>46413</u>
Materials & Containers Price Variance	<u>11279.</u>	<u>525076.</u>
TOTAL	<u>439877.</u>	<u>6717473.</u>
<u>DIRECT LABOR & RELATED EXPENSE</u>		
Hourly Labor	<u>11353.</u>	<u>134056</u>
Vacation & Holiday Payments	<u>3971.</u>	<u>8819</u>
Payroll Taxes & Insurance	<u>2013.</u>	<u>11313</u>
TOTAL	<u>17337.</u>	<u>154188</u>
<u>OTHER EXPENSES</u>		
Other Wages	<u>4259.</u>	<u>325921.</u>
Salaries-Supervisor	<u>5262.</u>	<u>57068.</u>
Salaries-Other	<u>4498.</u>	<u>97397.</u>
Payroll Taxes & Insurance	<u>1519.</u>	<u>12390</u>
Postage	<u>-0-</u>	<u>451</u>
Telephone	<u>431.</u>	<u>5670</u>
Teletype & Telegraph	<u>189.</u>	<u>2256</u>
Equipment Rental	<u>393.</u>	<u>3173.</u>
Property Taxes	<u>(2627.)</u>	<u>28173</u>
Property Insurance	<u>310.</u>	<u>3717.</u>
Purchased Service ADT	<u>-0-</u>	<u>6274.</u>
Purchased Services	<u>(1345.)</u>	<u>21948.</u>
Miscellaneous Expense	<u>3891.</u>	<u>26761.</u>
Depreciation	<u>6028.</u>	<u>71972.</u>
TOTAL	<u>27408.</u>	<u>372342.</u>
<u>OPERATING, MAINT., CONST, SUPPLIES & SERVICE</u>		
Operating Supplies	<u>147.</u>	<u>31949</u>
Maintenance Materials	<u>4090.</u>	<u>21531.</u>
Construction Materials - Job Orders	<u>345.</u>	<u>5551.</u>
Contract Work-Job Orders	<u>13638.</u>	<u>38965</u>
Purchased Maintenance	<u>5437.</u>	<u>32341</u>
TOTAL	<u>24154.</u>	<u>135327.</u>
 CARRIED FORWARD	 <u>508776.</u>	 <u>7429330.</u>

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AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE
December, 1974

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	CURRENT MONTH	CUMULATIVE
BROUGHT FORWARD	<u>508776.</u>	<u>742,9330.</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>4971.</u>	<u>51838.</u>
Gas	<u>3054</u>	<u>33885.</u>
Water	<u>451.</u>	<u>42,07.</u>
Fuel Oil	<u>3599</u>	<u>17351</u>
TOTAL	<u>12075</u>	<u>107281.</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
Service Charge-Willow Island	<u>377.</u>	<u>5194.</u>
Service Charge-Bound Brook	<u>1291.</u>	<u>12988.</u>
Service Charge-Stamford	<u>-0-</u>	<u>-0-</u>
Service Charge-Michigan City	<u>375.</u>	<u>4248.</u>
TOTAL	<u>2043</u>	<u>22430.</u>
TOTAL PLANT COST	<u>522,894.</u>	<u>7559041.</u>
<u>ADD PROVISIONS</u>		
Vacation and Holiday	<u>(5980)</u>	<u>-0-</u>
Maintenance & Repair	<u>18517.</u>	<u>862228</u>
Fixed Expense	<u>(3622)</u>	<u>-0-</u>
TOTAL	<u>6915.</u>	<u>862223</u>
<u>DEDUCT CHARGES TO OTHER ACCOUNTS</u>		
Charges to Other Plants	<u>-0-</u>	<u>507.</u>
Construction Work In Progress	<u>13779.</u>	<u>44505</u>
Research Expense	<u>-0-</u>	<u>-0-</u>
Maintenance & Repair Reserve	<u>13355.</u>	<u>86230</u>
57 A/C Idle Plant	<u>-0-</u>	<u>-0-</u>
Selling Expense-O&B Wayne Control	<u>833.</u>	<u>9996.</u>
Selling Expense-Lab Service	<u>1171.</u>	<u>14386.</u>
Warehouse & Shipping Expense	<u>3077.</u>	<u>51114</u>
TOTAL	<u>33215.</u>	<u>206738.</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>496594.</u>	<u>7438531</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>229405</u>	<u>3688117</u>
NET: ACTUAL COST OF GOODS PRODUCED	<u>267189</u>	<u>3750414</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped <u>188722.</u>	<u>3209977</u>	
Inv. Adj. Mfg'd Goods <u>52.</u>	<u>(31164)</u>	
Chg. In Inv. Increase (Decrease) <u>25578.</u>	<u>175535.</u>	
Std. Cost of Net Production	<u>214352</u>	<u>3954348</u>
Std. Cost Variation-Favorable (Unfavorable)	<u>(52837)</u>	<u>(396066)</u>
% Variation From Net Std. Cost Production	<u>24.6</u>	<u>11.8</u>

CY-RI 005986

DEFINITION-UNFAVORABLE

ORGANIC CHEMICALS DIVISION
CHICAGO PLANT
DISTRIBUTION OF STANDARD COST VARIATION

Summer 1974

Division	MANUFACTURING		REVALUATION	
	CURRENT PERIOD	CUMULATIVE	CURRENT PERIOD	CUMULATIVE
<u>Organic Chemical Division</u>				
Dyes	(118)	(87)		
Textile Chemicals				
Elastomers & Poly. - Polymers Additives	(3047)	(232429)	-0-	29177
Elastomers & Poly. - Litharge	(4184)	(43873)	-0-	3206
Refinery Chemicals				
Total OCD	(41249)	(276389)	-0-	32383
<u>Other Divisions</u>				
Plastics				
Formica				
Pigments	(11588)	(119677)		10979
Agricultural				
International				
Industrial				
Canadian				
Lederle				
Fine Chemicals				
Total Other Div.	(11588)	(119677)	-0-	10979
Grand Total	(52837)	(396066)	-0-	43362

CY-RI 005987

ANALYSIS OF STANDARD COST VARIATION

ORGANIC CHEMICALS DIVISION

Chicago PLANT

December 1974

PARENTHESIS = UNFAVORABLE

Prepared By	Initials	Date
Approved By		

		In Thousands Dollars		
		Current Month	Cumulative	
1	Material			1
2	Price	(31,299)	(32,507)	2
3	Performance	(2,281)	(1,230)	3
4	Total	(33,580)	(33,738)	4
5				5
6	Labor			6
7	Price	(2,591)	(9963)	7
8	Performance	(687)	4729	8
9	Total	(3,278)	(5,234)	9
10				10
11	Expenditure	(17,123)	(8,115)	11
12				12
13	Volume and Product Mix	(10,458)	1770	13
14	Vac. & Hol. Shutdown Equalization Res.	11,602		14
15	Total Mfg. Variance	(5,2837)	(39,606)	15
16				16
17	Inventory Revaluation		43362	17
18				18
19	Total Variance	(5,2837)	(35,2704)	19
20				20
21	Absorbed by Origination Plant/Division	(41,247)	(22,6389)	21
22	Transferred to Other Divisions (Sch. II)	(1,588)	(1,9677)	22
23		(5,2837)	(39,606)	23
24				24
25	Production Volume			25
26	Standard Cost of Production	214,352	33,54348	26
27	Actual Cost of Production	216,7187	37,50414	27
28	Variance	(5,2837)	(39,606)	28
29	Variance % of Standard Value	24.6%	11.8%	29
30	Inventory Revaluation	10	43362	30
31	Total Variance	(5,2837)	(35,2704)	31
32				32
33	Operations and/or Production budget based			33
34	on production during period (Flexible budget)			34
35				35
36	Rate of Operation	75.2%	103.6%	36
37	(Fixed Exp. earned credit vs. budgeted			37
38	monthly average)			38
39				39
40	Fixed Expenses Earned	31,632	509431	40
41	Fixed Expenses Budgeted	42,090	471,724	41

CY-RI 005988

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 681 DEPARTMENT 681
 PERIOD NOV 1974
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE		
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS	STANDARD DOLLARS
9536901	LITHARGE COLOR MAKER	01	287,800	.231400	66,596	5,413,800	1,174,408	
9536902	LITHARGE OILED	01		.231300		132,240	26,236	
9536903	LITHARGE CUST STL DR	01		.229300		107,200	37,431	
9536904	LITHARGE STEEL DRUMS	01		.231600		566,950	121,496	
9536980	LITHARGE BULK	21	605,550	.223200	179,798	13,278,050	2,742,045	
	ACTUAL EXPENDITURES				272,064CR		4,146,518CR	
	VARIATION				25,668CR		44,899CR	
	GROSS PRODUCTION AT STD		1,093,350		246,395	19,578,240	4,101,618	

CY-RI 005989

DEPARTMENT 682 DEPARTMENT
 PERIOD NOV 1974
 PLANT CHICAGO

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STANDARD COST OF PRODUCTION REPORT

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	01	60,150	.228000	13,714	1,023,400	216,642	
9534502	SCOTCH LADDIE #40	01	65,850	.228400	15,040	1,132,650	241,303	
9534504	SCOTCH LADDIE #60	01		.228300		39,050	7,759	
9534505	SCOTCH LADDIE #611	01		.192300		38,700	7,128	
9534506	SCOTCH LADDIE #621	01	70,500	.172900	12,169	1,153,900	187,730	
9534509	SCOTCH LADDIE #15-24	01	36,816	.237600	8,754	396,816	87,926	
9534511	SCOTCH LADDIE #15 01	01		.227900		3,200	637	
9534582	BULK LEAD CARBONATE	21	198,166	.221000	43,794	3,200,762	655,637	
9534801	SCOTCH LADDIE 304	01		.421200		48,620	17,493	
9534803	SCOTCH LADDIE #563	01	30,540	.224600	6,861	815,200	174,350	
9534804	SCOTCH LADDIE #583	01		.238000		141,850	32,644	
9534805	SCOTCH LADDIE #593	01	40,400	.188500	7,615	64,475	16,758	
9534806	SCOTCH LADDIE #670	01		.242900		37,350	9,066	
9534807	SCOTCH LADDIE #810	01	263,500	.231900	61,105	3,409,562	730,920	
9534808	SCOTCH LADDIE #830	01	11,700	.221500	2,591	18,450	4,086	
9534810	SCOTCH LADDIE #523	01		.273900		209,500	53,708	
9534811	SCOTCH LADDIE 593 OL	01		.189500		12,250	2,232	
9534813	SCOTCH LADDIE 524	01		.340100		48,400	14,016	
9534814	SCOTCH LADDIE 810 DU	01	6,900	.237200	1,636	30,893	6,977	
9534901	SCOTCH LAD #712	01	18,300	.472400	8,644	140,980	63,134	
9534902	SCOTCH LADDIE 71201L	01		.469400		64,150	20,277	
9534903	SCOTCH LADDIE #720	01		.491500		6,826	3,206	
9535001	SCOTCH LADDIE #90H	01	41,910	.346100	14,505	758,265	248,986	
9535002	SCOTCH LADDIE #91H	01		.239600		98,300	21,638	
9535003	SCOTCH LADDIE #94H	01	4,050	.223400	904	154,930	32,178	
9535005	SCOTCH LADDIE #98H	01		.375600		189,590	67,717	

CY-RI 005990

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD NOV 1974
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	CURRENT MONTH		YEAR TO DATE	
				STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9535009	SCOTCH LADDIE 908 OI ACTUAL EXPENDITURES VARIATION	01		.345100	204,050.00 6,691.00	32,000	9,689 2,943,412.00 2,563.00
	GRUSS PRODUCTION AT STD		848,792		197,359	13,300,083	2,940,849

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
PERIOD DEC 1974
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS		164816	164816			
MFG MATERIALS DD		64237	64237			
CONTAINERS		835	1100			
TOTAL		229888	230153	229888	265-	265-
DIRECT LABOR		4580	4573			
DIRECT LABOR			908			
PAYROLL TAXES			45			
PAYROLL INSURANCE		4580	5526	4166	1360-	1176- 414-
TOTAL						
VAC & HUL PAY		4490	2683			
TOTAL		4490	2683	460	2223-	1807 4030-
SALARIES-PRODUCTION SUPV		3565	3710			
PAYROLL TAXES		233	215			
PAYROLL INSURANCE		16	22			
TOTAL		3834	3947	2543	1404-	113- 1291-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
PERIOD DEC 1974
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT . VARIANCE	ANALYSIS OF VARIATION PRICE UPRATION VOLUME
DEPRECIATION TOTAL	1012 1012	1085 1085	702	383-	73-	310-
OPERATING SUPPLIES TOTAL	29 29	29	29	29	29	
PURCHASED ELECTRICITY	2417					
PURCHASED WATER		2900				
PURCHASED FUEL OIL		401				
PURCHASED GAS		3599				
TOTAL	2417	7030	2417	6013-	6613-	
TOTAL DIR EXP	246250	250424	240205	10219-	1176-	6045-
MAINTENANCE PROVISION TOTAL	958 958	13647 13647	892	12755-	12689-	66-
LAB CONTROL TOTAL	60 60	83 83	81	2-	73-	21
PLANT PROTECTION TOTAL	627 627	627 627	432	195-		195-

CY-RI 005993

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PLANT GENERAL	7283	7283	7282	4787	2495-	1 2495-
TOTAL	7283	7283	7282	4787	2495-	
TOT ALLOC EXP	8928	21639	6192	19447-		12711- 2736-
TOTAL DEPT	295178	272063	246397	25666-		1176- 15709- 8761-
<i>Shutdown Provision</i> Vacation & Sal. (4268) (4268) 4268 Continuing Expense (3995) (3995) 3995 (8263) (8263) 8263 246915 263800 246397 (17403) (1176) (15709) (518)						

Shutdown Provision

Vacation & Sal.

Continuing Expense

DEPARTMENT BLENDOS PERIOD DEC 1974 PLANT CHICAGO		682 097		DEPARTMENT EXPENSE ANALYSIS		ANALYSIS OF VARIATION PRICE OPERATION VOLUME	
CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE		
PURCHASED RAW MATERIALS		7094	10410				
RAW MATERIALS ACCO		321	601				
RAW MATERIALS OCO		3361					
MFG MATERIALS DD		163379	165168				
CONTAINERS		2256	2246				
TOTAL		176411	178425	176411	2014-	2014-	
DIRECT LABOR		4754					
DIRECT LABOR			6779				
PAYROLL TAXES			1009				
PAYROLL INSURANCE			50				
TOTAL		4754	7838	6590	3248-	1415-	1660-
VAC & HOL PAY		233					
TOTAL		233	1268	350	930-		117
SALARIES-PRODUCTION SUPV		1434	1552				
PAYROLL TAXES		94	90				
PAYROLL INSURANCE		7	9				
RENTAL OF EQUIPMENT		250	230				
PURCHASED SERVICE-OTHER			4009-				
TOTAL		1785	2128-	1565	3693	4913	220-
DEPRECIATION		2979	2976				
TOTAL		2979	2976	2746	232-	1	233-

DEPARTMENT XPERISE ANALYSIS

DEPARTMENT BLENDS
PERIOD DEC 1974
PLANT CHICAGO

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097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES TOTAL	83 83	1718	2000 50 397 2447	83	83	83
PURCHASED ELECTRICITY PURCHASED WATER PURCHASED GAS TOTAL		1718		1718	729-	729-
TOTAL DIR EXP		187963	190848	187463	3385-	1415- 1470- 500-
STEAM TOTAL	1579 1579		2205 2205	1579	626-	626-
TOT UTILITIES	1579		2205	1579	626-	626-
MAINTENANCE PROVISION TOTAL	1536 1536		3037 3037	1267	1770-	1501- 269-
LAB CONTROL TOTAL	1086 1086		1086 1086	777	309-	309-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION: PRICE OPERATION VOLUME
PLANT PROTECTION TOTAL		1695 1695	1695 1695	1603	92-	92-
PLANT GENERAL TOTAL		5178 5178	5178 5178	4671	507-	507-
TOT ALLOC EXP		9495	10996	8318	2678-	1301- 1177-
TOTAL DEPT		199037	204049	197360	6689-	1415- 1677-
<i>Shutdown Variance</i>						
	<i>Vacation</i>	(2740)	(2740)		2740	2740
	<i>Continuing Expense</i>	(599)	(599)		599	599
		(3339)	(3339)		3339	3339
		195698	200710	197360	(3350)	(1415) (3597) 1662

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1974
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS		171910	175226			
RAW MATERIALS ACCO		321	601			
RAW MATERIALS OCO		3361				
MFG MATERIALS OD		227616	229405			
CONTAINERS		3091	3346			
TOTAL		406299	408578	406299	2279-	2279-
DIRECT LABOR		9334				
DIRECT LABOR			11352			
PAYROLL TAXES			1917			
PAYROLL INSURANCE			95			
TOTAL		9334	13364	8756	4608-	2591- 1439- 578-
VAC & HOL PAY		4723				
TOTAL		4723	3971	810	3161-	752 3913-
SALARIES-PRODUCTION SUPV		5019	5262			
PAYROLL TAXES		327	305			
PAYROLL INSURANCE		23	31			
RENTAL OF EQUIPMENT		250	230			
PURCHASED SERVICE-OTHER			4009-			
TOTAL		5619	1819	4108	2289	3800 1511-
DEPRECIATION		3991	4063			
TOTAL		3991	4063	3448	615-	72- 543-

CY-RI 005998

DEPARTMENT PRODUCTION PERIOD DEC 1974		EXPENSE ANALYSIS					ANALYSIS OF VARIATION	
PLANT	CHICAGO	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE		PRICE	OPERATION VOLUME
097								
EXPENSE								
CLASSIFICATION								
OPERATING SUPPLIES		112						
TOTAL		112		112	112			112
PURCHASED ELECTRICITY		4135	4900					
PURCHASED WATER			451					
PURCHASED FUEL OIL			3599					
PURCHASED GAS			527					
TOTAL		4135	9477	4135	5342-			5342-
TOTAL DIR EXP		434213	441272	427668	13604-		2591-	44688-
STEAM		1579	2205					
TOTAL		1579	2205	1579	626-			626-
TOT UTILITIES		1579	2205	1579	626-			626-
MAINTENANCE PROVISION		2494	16684					
TOTAL		2494	16684	2159	14525-		14190-	339-

CY-RI 005999

DEPARTMENT PRODUCTION PERIOD PLANT		DEPARTMENT EXPENSE ANALYSIS				ANALYSIS OF VARIATION PRICE OPERATION VOLUME	
DEC 1974 CHICAGO		097					
CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE		
LAB CONTROL		1146	1169			23-	288-
TOTAL		1146	1169	858	311-		
PLANT PROTECTION		2322	2322	2035	287-		287-
TOTAL		2322	2322				
PLANT GENERAL		12461	12460			1	3003-
TOTAL		12461	12460	9458	3002-		
TOT ALLOC EXP		18423	32635	14510	18125-		
TOTAL DEPT		454215	476112	443757	323355-		
<i>Subduct</i>		229405	229405	229405			
<i>Chicago Mfg. Nat. Bus</i>		224810	246707	214352	(323355)	(2591)	(19306) (10458)
<i>Add - Shutdown Provision</i>							
<i>2000 Mfg.</i>		(5980)	(5980)		5980		5980
<i>Continuing Expense</i>		(5622)	(5622)		5622		5622
		(11602)	(11602)		11602		11602
		213208	258105	214352	(20753)	(2591)	(19306) 1144
<i>Service Dept. Variance</i>			5523		(5523)		
<i>Plant Mfg. Expense</i>			28		(28)		
<i>Contract Mfg.</i>			(5744)		5744		
<i>Plant Mfg. (Cont.)</i>			978		(978)		
<i>Plant Mfg.</i>			785		(785)		
		213208	235890	214352	(21538)	(2591)	(20091) 1144
<i>Plant Mfg. (Cont. Variance)</i>			31299		(31299)		
<i>Plant Mfg. Variance</i>		273308	267189	214352	(52837)	(33090)	(20091) 1144

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE
PERIOD DEC 1974
PLANT CHICAGO

681
097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS		2495752	2496849			
MFG MATERIALS OD		1308766	1308766			
CONTAINERS		16705	13923			
TOTAL		3021223	3819538	3821223	1685	1685
DIRECT LABOR		76116				
DIRECT LABOR			63564			
PAYROLL TAXES			4922			
PAYROLL INSURANCE			584			
TOTAL		76116	69070	71336	2266	4645- 11691 4780-
VAC & HUL PAY		8025				
TOTAL		8025	5957	7897	1940	2068 128-
SALARIES-PRODUCTION SUPV		43018	41533			
PAYROLL TAXES		2796	2393			
PAYROLL INSURANCE		189	241			
PURCHASED SERVICE-OTHER			32			
TOTAL		46003	44199	43567	632-	1804 2436-
DEPRECIATION		12143	12996			
TOTAL		12143	12996	11883	1113-	853- 260-
OPERATING SUPPLIES		807	1623			
OTHER OPERATING SUPPLIES		807	1623	807	816-	816-
TOTAL		39156	23959			
PURCHASED ELECTRICITY			3436			
PURCHASED WATER			14851			
PURCHASED FUEL OIL			6443			
PURCHASED GAS			48689			
TOTAL		39156		39156	9533-	9533-

TOTAL R EXP	4003473	6002672	3	5869	6203-	4645-	61	7604-
MAINTENANCE PROVISION	15937	48540						
TOTAL	15937	48540		15169	33371-		32603-	768-
LAB CONTROL	1000	1010						
TOTAL	1000	1010		1328	318		10-	328
PLANT PROTECTION	7513	7513						
TOTAL	7513	7513		7270	243-			243-
PLANT GENERAL	87385	87384						
TOTAL	87385	87384		81979	5405-		1	5406-
TOY ALLOC EXP	111835	144447		105746	38701-		32612-	6089-
TOTAL DEPT	4115308	4146519		4101615	44904-	4645-	26566-	13693-

CY-RI 006002

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT	PERIOD	PLANT	682	097	YEAR TO DATE	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
DEPARTMENT BLENDS	DEC 1974	CHICAGO							
EXPENSE									
BUDGET									
CLASSIFICATION									
PURCHASED RAW MATERIALS	124637	133505							
		4510							
RAW MATERIALS ACCO	3690	4385							
RAW MATERIALS OGD	81401	68619							
MFG MATERIALS OGD	2376378	2379351							
CONTAINERS	32770	32491							
TOTAL	2618876	2622861						3985-	3985-
DIRECT LABOR	60132								
DIRECT LABOR		70494							
PAYROLL TAXES		5212							
PAYROLL INSURANCE		594							
TOTAL	60132	76300					70391	5909-	5318- 10850- 10259
VAC & HOL PAY	4682	2861							
TOTAL	4682	2861					5430	2569	1821 748
SALARIES-PRODUCTION SUPV	17207	17534							
PAYROLL TAXES	1118	1009							
PAYROLL INSURANCE	76	162							
RENTAL OF EQUIPMENT	3000	2990							
TOTAL	21401	21635					23977	2342	234- 2576
DEPRECIATION	35747	35462							
TOTAL	35747	35402					41923	6521	345 6176

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES	1230		5445			
OTHER OPERATING SUPPLIES	1230		5445	1230	4215-	4215-
TOTAL						
PURCHASED ELECTRICITY	26007		22994			
PURCHASED WATER			771			
PURCHASED FUEL OIL			2500			
PURCHASED GAS			6075			
TOTAL	26007		32340	26007	6333-	6333-
TOTAL DIR EXP	2768075		2796844	2787834	9010-	5318- 23451- 19759
STEAM	25736		27895			
TOTAL	25736		27895	25736	2159-	2159-
TOT UTILITIES	25736		27895	25736	2159-	2159-
MAINTENANCE PROVISION	19425		22491			
TOTAL	19425		22491	18444	4047-	3066- 981-
LAB CONTROL	13736		13707			
TOTAL	13736		13707	12014	1693-	29 1772-
PLANT PROTECTION	20351		20351			
TOTAL	20351		20351	25322	4971	4971
PLANT GENERAL	62128		62126			
TOTAL	62128		62126	71500	9374	2 9372

TOT ALI EXP

115640

118675

1' 280

8605

TOTAL DEPT

2909451

2943414

2940850

2564-

531

CY-RI 006005

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1974
PLANT CHICAGO

YEAR TO DATE

097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS		2620389	2630344			
			4510			
RAW MATERIALS ACCO		3690	4385			
RAW MATERIALS OCO		81401	68619			
MFG MATERIALS OCO		3889144	3688117			
CONTAINERS		49475	46414			
TOTAL		6440099	6442399	6440099	2300-	2300-
DIRECT LABOR		136248				
DIRECT LABOR			134058			
PAYROLL TAXES			10134			
PAYROLL INSURANCE			1178			
TOTAL		136248	145370	141727	3643-	9963- 841 5479
VAC & HOL PAY		12707				
TOTAL		12707	8818	13327	4509	3889 620
SALARIES-PRODUCTION SUPV		60229	59067			
PAYROLL TAXES		3914	3402			
PAYROLL INSURANCE		265	343			
RENTAL OF EQUIPMENT		3000	2990			
PURCHASED SERVICE-OTHER			32			
TOTAL		67404	65834	67544	1710	1470 140

CY-RI 006006

DEPARTMENT PRODUCTION PERIOD DEC 1974 PLANT CHICAGO		EXPENSE		DEPARTMENT EXPENSE ANALYSIS		ANALYSIS OF VARIATION PRICE OPERATION VOLUME	
				YEAR TO DATE			
				097			
CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE		
DEPRECIATION		47890	48398	53806	5408	508-	5916
TOTAL		47890	48398				
OPERATING SUPPLIES		2037	7068				
OTHER OPERATING SUPPLIES		2037	7068	2037	5031-	5031-	
TOTAL							
PURCHASED ELECTRICITY		65163	46953				
PURCHASED WATER			4207				
PURCHASED FUEL OIL			17351				
PURCHASED GAS			12518				
TOTAL		65163	81029	65163	15866-	15866-	
TOTAL DIR EXP		6771548	6798916	6783703	15213-	9963-	17405- 12155
STEAM		25736	27895				
TOTAL		25736	27895	25736	2159-	2159-	
TOT UTILITIES		25736	27895	25736	2159-		2159-

CY-RI 006007

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT PLANT GENERAL 209
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-MONKLY	671	1,818	1,147CR	14,234	6,182CR
SALARIES-OTHER	4,525	4,897	372CR	56,211	1,911CR
PAYROLL TAXES	341	511	170CR	4,267	175CR
PAYROLL INSURANCE	23	40	17CR	253	22
POSTAGE	33		33	451	55CR
TELEPHONE	375	430	55CR	5,669	1,169CR
TELETYPE & TELEGRAPH	200	188	11	2,253	146
RENTAL OF EQUIPMENT	33	105	72CR	245	150
IPS-WILLOW ISLAND	377	377		5,194	670CR
IPS NICH CITY	325	375	50CR	4,247	347CR
IPS-WAYNE	333		333		3,996
IPS-BOUND BROOK	499	280 505	219 8A.	8,446 8/51	2,498CR 3/83
PURCHASED SERVICE-OTHER	2,084	2,663	579CR	24,093	914
MISCELLANEOUS EXPENSE	779	3,352	2,573CR	26,154	16,806CR
DEPRECIATION	700	608	92	7,290	1,110
APPAREL ISSUES	433	471	471CR	3,318	3,318CR
OTHER OPERATING SUPPLIES		524	91CR	4,716	479
CONTAINER USED AS SUPPLY		50	CR	243	243CR
PURCHASED ELECTRICITY	250	250	200	3,247	247CR
STEAM	250			2,750	250
MAINTENANCE PROVISION	664	1,167	503CR	8,888	250CR
PLANT PROTECTION	398	398		4,776	920CR
	13,293	18,509** 188/4	5,216CR 553/08	187,507	27,99108
				181,202**	27,288CR

Distribution
during 6 months
Wp. of Chicago
Wp. of Ill.
Chicago to other plants

Various - Savannah (Hydramatic)

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT CONTROL LAB
PERIOD DEC 1974
PLANT CHICAGO 097 410

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	61		61	23,388	732
SALARIES-OTHER	1,786	2,015	229CR	1,956CR	1,956CR
PAYROLL TAXES	120	116	3	1,348	91
PAYROLL INSURANCE	8	12	4CR	136	40CR
PURCHASED SERVICE-OTHER	42	146	42	111	392
DEPRECIATION	143		1CR	1,752	12CR
APPAREL ISSUES			CR	119	119CR
OTHER OPERATING SUPPLIES	167	56	110	690	1,313
MAINTENANCE PROVISION	83	83	83	581	419
PLANT PROTECTION	83			996	
	2,495	2,430**	64	29,123**	816

Subtotal
Living Expenses
NYG Litigation
NYG Blanks
Stamps

1171
83.
1086.
62.
2402

14386
2013
12704
733
29836

Variance - Garrosow (Unfavorable)

(28)

713

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT MAINT & CONST 132
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE	
				ACTUAL	DOLLARS VARIANCE
OTHER WAGES-HOURLY	486	2,123	1,635CR	11,137	9,281CR
SALARIES-OTHER	1,075	1,207	132CR	13,597	697CR
PAYROLL TAXES	104	335	231CR	1,628	380CR
PAYROLL INSURANCE	7	20	13CR	165	81CR
MISCELLANEOUS EXPENSE		67	67CR	137	137CR
DEPRECIATION	38	38		456	
OTHER OPERATING SUPPLIES		12	12CR	30CR	30
MAINTENANCE MATERIALS	1,250	4,090	2,840CR	26,530	11,530CR
PURCHASED MAINTENANCE	1,166	5,436	4,270CR	32,341	18,349CR
PLANT PROTECTION	22	22		264	
	4,150	13,354**	9,204CR	86,227**	36,427CR

Allocation
Maintenance & Repair Bureau

86227

13354

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT WARE AND SHIPPING 124
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE	
				ACTUAL	DOLLARS VARIANCE
OTHER WAGES-HOURLY	480	916	428CR	7,221	1,365CR
SALARIES-OTHER	359	377	18CR	4,199	108
PAYROLL TAXES	58	136	78CR	762	60CR
PAYROLL INSURANCE	4	7	3CR	83	35CR
RENTAL OF EQUIPMENT		57	57CR	437	437CR
IPS-BOUND BROOK	303	706	323CR	4,236	360
PURCHASED SERVICE-OTHER			CR	96	96CR
DEPRECIATION	690	616	74	7,392	888
OTHER OPERATING SUPPLIES	1,166	52	1,113	16,299	2,307CR
PURCHASED ELECTRICITY	167	21	145	1,637	366
STEAM	166	166		1,992	
MAINTENANCE PROVISION	125	426	301CR	2,041	541CR
PLANT PROTECTION	393	393		4,716	
	3,999	3,877**	121	51,115**	3,127CR

Attributed
Barbara W. Spence 59 a/c

3822

5115

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PLANT PROTECTION 100
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
PROPERTY TAXES	2,400	2,627CR	5,427	372 2023	5,427
PROPERTY INSURANCE	275	310	35CR	620 3117	70CR
PURCHASED SERVICE-OTHER	183		183	2358,	366
PURCHASED SERVICE-ADT	133		133	1,930	66
DEPRECIATION	88	67	21	104	252
OTHER OPERATING SUPPLIES	17		17		204
<u>Subtotal</u>	<u>3,006</u>	<u>2,250CR</u>	<u>5,746</u>	<u>372000</u>	<u>6,245</u>
<u>Mfg Litharge</u>		<u>627</u>		<u>7513</u>	
<u>Mfg - Glue</u>		<u>1695</u>		<u>20351</u>	
<u>Plant General</u>		<u>398</u>		<u>4776</u>	
<u>Manufacturing</u>		<u>393</u>		<u>4716</u>	
<u>Contract Lab</u>		<u>83</u>		<u>996</u>	
<u>Maintenance & Repair</u>		<u>22</u>		<u>264</u>	
<u>Steam</u>		<u>278</u>		<u>3336</u>	
		<u>3496</u>		<u>41952</u>	
<u>Various Garment (Unfurnace)</u>				<u>5370</u>	

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT STEAM 525
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
DEPRECIATION	489	490	1CR	5480	12CR
OTHER OPERATING SUPPLIES	250		250	3,000	3,000
PURCHASED GAS	1,333	2,527	1,194CR	21,367	5,371CR
MAINTENANCE PROVISION	333	240	93	3,687	309
LAB CONTROL	58	62	4CR	733	37CR
PLANT PROTECTION	278	278		3,336	
	2,741	3,597**	856CR	35,003**	2,111CR
<i>Distribution</i>					
<i>Mfg. Blends</i>		2205		27895	
<i>Warehousing</i>		166.		1992.	
<i>Plant General Expense</i>		<u>250</u>		<u>2000.</u>	
		2621		32887	
<i>Variance - Favorable (Unfavorable)</i>				<u><u>(2116)</u></u>	

MONTHLY POLICE VARIABLE REPORT

DEPARTMENT PRODUCTIONS
 PERIOD DEC 1974
 PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T M O N T H QUANTITY RECEIVED	V A R I A N C E - D O L L A R S	Y E A R QUANTITY RECEIVED	T O T A L V A R I A N C E - D O L L A R S
9534601	SCOTCH LADDIE #217 S 10				
9534701	DI BASIC LEAD STEAKA 10	90750		10502-	
9534901	SCOTCH LAB 0712 10	700		50-	
TOTAL		31,299-			925,078-

MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION
PERIOD DEC 1974
PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	VARIANCE-DOLLARS	QUANTITY RECEIVED	UNIT PRICE	TOTAL DOLLARS
010017	ACETIC ACID	10	2.250	148-	16,830	2.000-	2,000-
010014	CALCIUM CARBONATE	10			708,000	505-	505-
0106902	CARBON DIOXIDE	10	46,404	464-	585,666	2,897-	2,897-
0127117	INSIL	10			6,000	127-	127-
0133902	GEOM 102	10			3,000	185-	185-
0177162	20 1/2 GAL FIBER DRU	20	100	192-	228	841-	841-
0177303	BONE GLUE	10			200	126-	126-
0177309	CHROME GLUE	10			12,324,338	295,490-	295,490-
0178601	PIG LEAD	10	592,662	14,816-	3,000	40-	40-
0213316	PLASTIC BAGS	23	3,000	40-	93,636	4,603-	4,603-
0213314	1500 BAGS	23			51,175	137-	137-
0213316	8810 BAGS	23			58,540	765-	765-
0213318	8821 BAGS	23			30,847	903	903
0213319	908 BAGS	23			8,115	179	179
0213321	950 BAGS	23			22,925	144-	144-
0213322	915 24LB BAG	23			40,964	216-	216-
0213323	500 BAGS	23			8,360	287	287
0233001	PLASTIC BAGS	23			29,083	6,348-	6,348-
0213301	PHOSPHOROUS ACID100X	10	6,000	2,010-	3,900	41-	41-
0343001	LILLY MOLOGELL	10			10,000	1,500-	1,500-
0343101	NORMAL LEAD STEARATE	10			2,626	554-	554-
0359401	OIL 74 TM	10			417,752	381-	381-
9334801	SULFURIC ACID 932	10	42,640	4	24,000	27-	27-
9340601	CALCIUM STEARATE	10	24,000-	12,412-			
9340603	CALCIUM STEARATE	10	-				
9340606	CALCIUM STEARATE	10	-				
9318302	PHENOLIC AMYDRIDE	10	27,000	1,218-	114,000	1,409	1,409
					182,250	9,270-	9,270-

CY-RI 006016

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

	MONTH ENDED <i>December 1974</i>	YEAR TO DATE
Contributions, Subscriptions, Etc.	<u>18.</u>	<u>364</u>
Demurrage	<u>19.</u>	<u>82</u>
Educational Assistance	<u> </u>	<u> </u>
Hydrant Charge	<u> </u>	<u> </u>
Military Severance	<u> </u>	<u> </u>
Others	<u>119.</u>	<u>1308.</u>
Employee Activity	<u>399.</u>	<u>430</u>
Postage	<u> </u>	<u> </u>
Sales Tax	<u>171.</u>	<u>177.</u>
Scrap Sales	<u> </u>	<u> </u>
Stationery	<u>493</u>	<u>1372.</u>
Travel and Living	<u>406.</u>	<u>2140.</u>
Relocation Expense	<u>987</u>	<u>16074</u>
Lic & Fees	<u>349.</u>	<u>761.</u>
<i>Blood Samples</i>	<u>459.</u>	<u>3512.</u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
TOTAL	<u>3420.</u>	<u>26220.</u>

CY-RI 006017

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>50118</u>	<u>191144</u>	<u>249262</u>	<u>20384</u>	<u>80350</u>	<u>100734</u>
By-Product Recov.						
Production	<u>223593</u>	<u>220161</u>	<u>443754</u>	<u>3397683</u>	<u>3645664</u>	<u>7043347</u>
Total to A/C For	<u>273711</u>	<u>419305</u>	<u>693016</u>	<u>3418067</u>	<u>3726014</u>	<u>7144081</u>
Inventory Adjustment		<u>(52.)</u>	<u>(52.)</u>	<u>11164</u>	<u>20000</u>	<u>31164</u>
Usage	<u>215054</u>	<u>14351</u>	<u>229405</u>	<u>3370574</u>	<u>319855</u>	<u>3690429</u>
Shipments						
Stock Transfer		<u>77043</u>	<u>99043</u>		<u>110492</u>	<u>110492</u>
Customers		<u>82672</u>	<u>89679</u>		<u>2009487</u>	<u>2009487</u>
Ending Inventory	<u>58657</u>	<u>216180</u>	<u>274837</u>	<u>58657</u>	<u>216180</u>	<u>274837</u>

**AMERICAN CYANAMID CO.
ORGANIC CHEMICALS DIVISION**

Chicago PLANT
Nov. 14, 1974

Prepared By	Initials	Date
Approved By		

INVENTORY AND USAGE DATA

		In Thousands of Dollars					
Inventory		Opening Balance		Closing Balance			
1	Raw Materials & Supplies - Group A						
2	Purchased Raw Materials		172		128		
3	Shipping Containers		28		26		
4	Coal, Fuel Oil, etc.						
5	Stores Materials						
6							
7							
8	Total		200		154		
9							
10	Manufactured Materials - Group B						
11	From Cyanamid Plants		1		1		
12							
13							
14	Total		1		1		
15							
16	Processed & Finished Mfg'd Mat'ls-Group C						
17	Manufactured Finished		199		216		
18	Returned Mfg'd Goods						
19	Purch. for Resale						
20	Semi-Finished		50		57		
21	Toll Work						
22	By-Products						
23	Work in Process						
24							
25	Total		249		273		
26							
27							
28	Total Plant Inventory		450		430		
29							
30							
31							
32							
33	Usage		Current		Cumulative		
34	Data		Period				
35							
36	Mfg. from other O.C.D. Plants		0		68		
37	Mfg. from all other ACCO Plants		1		4		
38			1		72		
39							
40							

Burrage & Smith
Form 4356 Rev. 1-64

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