

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

INTERMEDIATES

DEPARTMENT

REPORT

ON

PRODUCTION AND COST

MACGREGOR LEAD PLANT

CHICAGO, ILLINOIS

DATE DECEMBER 1971

Chicago, Illinois 1-18-72

Chicago, Illinois

Mr. R. I. Beil

Mr. C. R. Oram - BB

Mr. W. T. Ries - BB

STANDARD COST VARIATION

Month of December 1971

During the month of December 1971, the Mac Gregor Lead Plant generated an unfavorable variance of \$(41,077.) as shown below:

	<u>December 1971</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Prior Mo.</u> <u>Favorable</u> <u>(Unfavorable)</u>	<u>Cumulative</u> <u>Favorable</u> <u>(unfavorable)</u>
1. <u>Manufacturing Variance</u>			
Litharge	\$ (2,390.)	\$ 16,641.	\$ 40,182.
Blends	9,434.	(3,009.)	22,040.
Plant General Expense	(997.)	8,731.	(2,523.)
Control Laboratory	889.	982.	7,654.
Plant Protection	1.	1.	(132.)
Sub Total	<u>6,927.</u>	<u>23,346.</u>	<u>67,221.</u>
2. <u>Material Price Variance</u>	<u>(8,560.)</u>	<u>(9,146.)</u>	<u>(35,530.)</u>
Sub Total	<u>(1,623.)</u>	<u>14,200.</u>	<u>31,691.</u>
3. <u>Inventory Revaluation</u>	<u>(39,454.)</u>	<u>86.</u>	<u>(83,103.)</u>
Grand Total	\$ (41,077.)	\$ 14,286.	\$ (51,412.)

A comparison of production level vs budget is tabulated below:

<u>Production Dept.</u>	<u>December</u> <u>1971</u>	<u>Prior</u> <u>Month</u>	<u>YTD</u> <u>Cumulative</u>
Litharge	85.5%	121.0%	106.3%
Blends	104.0%	106.7%	106.8%
Total Plant	91.8%	116.2%	106.5%

STANDARD COST OF PRODUCTION REPORT

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 PERIOD DEC 1971
 PLANT MAC GREGOR

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 LADD NO 15 STAB	01	181,280	.149600	27,119	1,347,337	215,175	
9534502	SCOTCH LADD NO 40 STAB	01	139,350	.149900	20,888	1,179,865	233,359	
9534503	SCOTCH LADD NO 50 STAB	01	22,800	.149900	3,417	36,310	9,557	
9534504	SCOTCH LADD NO 60 STAB	01		.149900		90,350	21,038	
9534505	SCOTCH LAD NO 611 STAB	01		.137300		60,225	8,268	
9534506	SCOTCH LADDIE NO 621 S	01	196,250	.125400	24,609	1,079,911	141,885	
9534507	WHITE LEAD IN OIL	01	6,048	.150700	911	46,520	7,010	
9534598	SCOTCH LADDIE #33	01	423	.731800	309	423	309	
9534599	SCOTCH LADDIE #75	01		1.819900		1,071	1,949	
9534601	SCOTCH LAD NO 217 STAB	01		.370000		200	74	
9534701	SCOTCH LAD NO 247 STAB	01		.440000		2,900CR	1,276CR	
9534801	SCOTCH LADDIE 304 STAB	01		.276700		40,175	11,116	
9534802	SCOTCH LAD NO 523 STAB	01	34,250	.189400	6,486	37,200	7,045	
9534803	SCOTCH LAD NO 563 STAB	01		.154800		4,950	766	
9534804	SCOTCH LAD NO 583 STAB	01	33,200	.164100	5,448	93,125	15,281	
9534805	SCOTCH LAD NO 593 STAB	01		.134500		250CR	33CR	
9534806	SCOTCH LAD NO 670 STAB	01		.167600		75CR	12CR	
9534807	SCOTCH LAD NO 810 STAB	01	179,034	.153000	27,392	734,764	141,488	
9534808	SCOTCH LAD NO 830 STAB	01		.140800		126,300	17,783	
9534810	Scotch Lead No 523-15th	01				64,250	11,989	
9534880	LEAD SULFATE SLURRY	21		.145700		12,500	1,821	
9534901	SCOTCH LADDIE #712 STA	01	1,100	.233900	257	1,100	257	
9534902	SCOTCH LADDIE #712 STAB	01	9,200	.239500	2,203	15,150	3,628	
9534903	SCOTCH LADDIE #720 ST	01		.267300		50	13	
9535001	SCOTCH LAD NO 908 STAB	01		.156000		2,850CR	444CR	
9535002	SCOTCH LAD NO 918 STAB	01		.152400		142,861	21,771	

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PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	CURRENT MONTH		YEAR TO DATE	
				STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9535003	SCOTCH LAD NO 948 STAB	01		.151300		181,450	27,453
9535004	SCOTCH LADDIE #958	01		.181400		2,400	435
9535005	SCOTCH LAD NO 988 STAB	01		.184700		1,000	184
	ACTUAL EXPENDITURES				111,531CR		875,806CR
	VARIATION				7,513		22,092
	GROSS PRODUCTION AT STD		802,935		119,044	5,293,412	897,898

MATERIAL USAGE VARIANCE REPORT

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 PLANT

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COMMODITY	USED IN PROD CODE	C U R R E N T M O N T H		Y E A R		T O T A L	
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	VARIANCE DOLLARS	VARIANCE DOLLARS
✓ Sulfuric Acid 66% *9234801	9534903			1			
	9535002	18,268	20,890	9,564	145,038	29-	185-
CALCIUM STEARATE							
	9534506	11,775		67,869			
	9534801			2,869			
	9534802	2,740		2,976			
	9534803			297			
	9534810			5,782			
✓ CALCIUM STEARATE *9340605	9535003			10,887			
	9535004			144			
	9535005	14,515	11,695	60	91,650	884	155-
				90,885			
PATHALIC ANHYDRIDE *9516302							
	9535001			535-			
	9535002			13,390			
				12,855	17,451		418-
✓ SCOT LAD #15 *9534501							
	9534505			29,992			
	9534506	99,106	98,430	571,236	482,467	111	17,825
		99,106		601,228			
SCOT LAD #40							

MATERIAL USAGE VARIANCE REPORT

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COMMODITY	USED IN PROD CODE	C U R R E N T STANDARD QUANTITY	A C T U A L QUANTITY	V A R I A N C E DOLLARS	Y E A R STANDARD QUANTITY	T O T A L ACTUAL QUANTITY	V A R I A N C E DOLLARS
SCOT LAD #40	9534598	1,235	1,235	185	1,235	120,315	16,392-
SCOT LAD #40	9534599				9,724		
✓ 9534502		1,235			10,959		
SCOT LAD #50							
SCOT LAD #50	9534507	5,382	5,350	4	41,402	41,110	43
✓ 9534503		5,382			41,402		
SCOT LAD #60							
✓ 9534504			1,400	209-		4,700	704-
SCOT LAD #247							
SCOT LAD #247	9534701				2,900-		1,276-
✓ 9534701					2,900-		
SCOT LAD #810							
SCOT LAD #810	9534801				20,087		
SCOT LAD #810	9534802	30,825			33,480		
SCOT LAD #810	9534803				3,588		
SCOT LAD #810	9534804	23,173			65,001		
SCOT LAD #810	9534805				175-		
SCOT LAD #810	9534806				52-		
SCOT LAD #810	9534810				58,467		
✓ 9534807		53,998	23,034	4,737	180,397	174,789	856
SCOT LAD #908							

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MAC GREGOR

COMMODITY	USED IN PROD CODE	C U R R E N T M O N T H		Y E A R		T O D A T E	
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	VARIANCE DOLLARS	VARIANCE DOLLARS
✓ SCOT LAD #908 ✓*9535001	9535005			940 940			146
SCOT LAD #918							
SCOT LAD #918	9535003			127,015			
SCOT LAD #918	9535004			2,256			
✓*9535002				129,271	118,211	1,689	
LITHARGE COLOR MAKER							
LITHARGE COLOR MAKER	9534501	156,366		1,240,666			
LITHARGE COLOR MAKER	9534502	120,199		1,342,818			
LITHARGE COLOR MAKER	9534503	19,666		54,997			
LITHARGE COLOR MAKER	9534504			121,061			
LITHARGE COLOR MAKER	9534807	160,609		829,596			
LITHARGE COLOR MAKER	9534808			102,108			
LITHARGE COLOR MAKER	9534901	927		927			
LITHARGE COLOR MAKER	9534902	7,759		12,777			
LITHARGE COLOR MAKER	9534903			41			
LITHARGE COLOR MAKER	9535001			2,306-			
LITHARGE COLOR MAKER	9535002			119,550			
✓*9536901		465,528	419,100	3,822,239	3,741,790	11,876	
LITHARGE OILED							
LITHARGE OILED	9534880			6,857			
✓*9536902				12,500			
				12,500			1,793
DEPARTMENT TOTAL				12,919			17,206