

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

INTERMEDIATES DEPARTMENT

REPORT

ON

PRODUCTION AND COST

MACGREGOR LEAD PLANT

CHICAGO, ILLINOIS

DATE DECEMBER 1972

CY-RI 005837

N14949

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>6,827.</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%

CY-RI 005838

N14949.01

STANDARD COST VARIATION
December 1971

Page 2.

The major components contributing to the current months manufacturing variances are listed below:

	Favorable		(Unfavorable)			Total
	<u>Litharge</u>	<u>Blands</u>	<u>Plant Protection</u>	<u>Plant Gen. Expense</u>	<u>Control Lab.</u>	
<u>Performance</u>						
Materials and Containers	\$ (2,442.)	\$ 12,870.				\$ 10,428.
Labor	1,874.	(1,778.)				96.
Sub Total	(568.)	11,092.				10,524
<u>Price</u>						
Labor	523.	47.				570.
<u>Expenditures</u>	(4,502.)	(4,101.)	1.	(997.)	889.	(8,710.)
<u>Volume</u>	2,157	2,396.				4,553.
Total	\$ (2,390.)	\$ 9,434.	\$ 1.	\$ (997.)	\$ 889.	\$ 6,937

An analysis of the above is tabulated below:

1. Manufacturing Variance

Performance

Containers

Lower than standard usage of containers for packaging Litharge during December

1,598.

Pig Lead

Correction of November Usage

(6,450.)

Higher than standard yields on December Production

2,407.

(4,043.)

Scotch Laddie 810

Production adjustment on Scotch Laddie #823-1 inadvertently omitted from December production report. This will be adjusted in January.

4,736.

Litharge

Lower than standard usage of Litharge in manufacturing other stabilizer products has resulted in a favorable variation of

6,857.

Other usage Variations

1,275.

10,428.

CY-RI 005839

STANDARD COST VARIATION
December 1971

Page 3.

<u>Labor</u>		
Favorable variation as follows:		
Transferring foremen to salary payroll	4,443.	
Higher than standard usage of direct labor in both production departments	<u>(4,347.)</u>	96.
<u>Price</u>		
<u>Labor</u>		
Lower than budgeted hourly costs for direct labor during December. This due to budget increases not effective during 1971.		570.
<u>Expenditures</u>		
<u>Salaries Production Supervision</u>		
Unfavorable variation resulting from transferring foremen to salary payroll	(4,443.)	
<u>Purchased Utilities</u>		
Higher than estimated utility cost for prior month has resulted in an unfavorable variation of	(2,731.)	
<u>Maintenance Provision</u>		
Higher than standard maintenance cost for December	(1,597.)	
All Others	<u>160.</u>	(3,603.)
<u>Expenditures - Plant Protection</u>		1.
<u>Expenditures - Plant General</u>		
Higher than budgeted expenditures in purchased services and miscellaneous expenses has resulted in an unfavorable variation of		(997.)
<u>Expenditures - Control Lab.</u>		
Lower than budgeted salaries in control lab.	1,232.	
Other expenditures	<u>(343.)</u>	869.
<u>Volume</u>		
<u>Litharge - Production Volume 85.5% of Budget</u>		
Direct Labor & Related Expense	(329.)	
Fixed Expense	-0-	
Depreciation	(448.)	
Maintenance Provision	(46.)	
Control Laboratory	(3.)	
Plant General Expense	(1,915.)	
Plant Protection	(207.)	
Shutdown Provision	<u>5,105.</u>	2,157.

CY-RI 005840

STANDARD COST VARIATION
December 1971

Page. 4.

<u>Blends - Production Volume 104.0% of budget</u>		
Direct Labor & Related Expense	578.	
Fixed Expense	(54.)	
Depreciation	(80.)	
Maintenance Provision	253.	
Control Laboratory	(73.)	
Plant General Expense	(144.)	
Plant Protection	(55.)	
Shutdown Provision	<u>1,971.</u>	<u>2,396.</u> <u>4,553.</u>
Total Manufacturing Variance		6,937.
2. <u>Material Price Variance</u>		
Significant Items are listed below:		
<u>Pig Lead</u>		
Higher than standard cost of .0049 per pound has resulted in an unfavorable variation of	(8,426.)	
All others	<u>(134.)</u>	(8,560.)
3. <u>Inventory Revaluation</u>		
Charging off additional goodwill on original acquisition as charged by Wayne		<u>(39,454.)</u>
Total Variation for December 1971		<u><u>\$(41,077.)</u></u>

The allocation of the net variation of \$(41,077.) to the Intermediates Department amounts to \$(35,816.) composed of the following:

Manufacturing	\$ 5,972.
Material Price	(6,253.)
Inventory Revaluation	<u>(35,535.)</u>
	<u><u>\$(35,816.)</u></u>

B. G. Witherspoon
Plant Accountant

BGW/ d11

CY-RI 005841

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 - BLENDS
7. DEPARTMENTAL EXPENSE ANALYSIS - PLANT GENERAL
8. DEPARTMENTAL EXPENSE ANALYSIS - CONTROL LAB.
9. DEPARTMENTAL EXPENSE ANALYSIS - MAINTENANCE AND
CONSTRUCTION
10. DEPARTMENTAL EXPENSE ANALYSIS - WAREHOUSING
11. DEPARTMENTAL EXPENSE ANALYSIS - PLANT PROTECTION
12. MATERIAL PRICE VARIANCE
13. MATERIAL USAGE VARIANCE
14. INVENTORY ACTIVITY
15. INVENTORY AND USAGE DATA
16. STANDARD COST VARIATION BY COMMERCIAL RESPONSIBILITY

CY-RI 005842

AMERICAN CYANAMID COMPANY
MAC GREGOR LEAD PLANT
SUMMARY OF COST BY ELEMENT OF EXPENSE
December, 1971

	<u>CURRENT MONTH</u>	<u>CUMULATIVE</u>
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants	<u>3638.</u>	<u>28512.</u>
Materials (Mfg.) Other ACCO Plants	<u>209.</u>	<u>1451.</u>
Manufactured Goods	<u>91162.</u>	<u>694500.</u>
Purchased Raw Materials	<u>106684.</u>	<u>997482.</u>
Containers	<u>3322.</u>	<u>24886.</u>
Materials & Containers Price Variance	<u>8560.</u>	<u>35530.</u>
TOTAL	<u>203575.</u>	<u>1782361.</u>
<u>DIRECT LABOR & RELATED EXPENSE</u>		
Hourly Labor	<u>7891.</u>	<u>66147.</u>
Vacation & Holiday Payments	<u>24.</u>	<u>8016.</u>
Payroll Taxes & Insurance	<u>39.</u>	<u>3748.</u>
TOTAL	<u>9529.</u>	<u>77911.</u>
<u>OTHER EXPENSES</u>		
Other Wages	<u>275.</u>	<u>14941.</u>
Salaries-Supervisor	<u>---</u>	<u>20995.</u>
Salaries-Other	<u>---</u>	<u>44367.</u>
Payroll Taxes & Insurance	<u>(68)</u>	<u>2922.</u>
Postage	<u>70.</u>	<u>235.</u>
Telephone	<u>556.</u>	<u>5052.</u>
Teletype & Telegraph	<u>---</u>	<u>---</u>
Equipment Rental	<u>230.</u>	<u>2311.</u>
Property Taxes	<u>235.</u>	<u>19984.</u>
Property Insurance	<u>157.</u>	<u>749.</u>
Purchased Services	<u>1527.</u>	<u>8466.</u>
Miscellaneous Expense	<u>---</u>	<u>6502.</u>
Depreciation	<u>223.</u>	<u>36703.</u>
TOTAL	<u>23596.</u>	<u>163227.</u>
<u>OPERATING, MAINT., CONST, SUPPLIES & SERVICE</u>		
Operating Supplies	<u>5216.</u>	<u>17605.</u>
Maintenance Materials	<u>1439.</u>	<u>6003.</u>
Construction Materials - Job Orders	<u>6187.</u>	<u>7086.</u>
Contract Work-Job Orders	<u>3442.</u>	<u>17207.</u>
Purchased Maintenance	<u>2377.</u>	<u>5100.</u>
TOTAL	<u>17661.</u>	<u>53001.</u>
CARRIED FORWARD	<u>254361.</u>	<u>2,076500.</u>

CY-RI 005843

AMERICAN CYANAMID COMPANY
MAC GREGOR LEAD PLANT
SUMMARY OF COST BY ELEMENT OF EXPENSE
December, 1971

Page 2 of 2

	CURRENT MONTH	CUMULATIVE
BROUGHT FORWARD	<u>254361.</u>	<u>2076500</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>3732.</u>	<u>16211</u>
Gas	<u>1381.</u>	<u>4640.</u>
Water	<u>283.</u>	<u>1390.</u>
<u>Steam</u>	<u>1526.</u>	<u>2920</u>
<u>Fuel oil</u>	<u>237.</u>	<u>2381.</u>
<u>Total</u>	<u>7557.</u>	<u>28,962.</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
Service Charge-Willow Island	<u>-</u>	<u>-</u>
Service Charge-Bound Brook	<u>-</u>	<u>548.</u>
Service Charge-Stamford	<u>-</u>	<u>-</u>
Service Charge-Michigan City	<u>646.</u>	<u>2498.</u>
TOTAL	<u>646.</u>	<u>3046</u>
TOTAL PLANT COST	<u>262366.</u>	<u>2108508</u>
<u>ADD PROVISIONS</u>		
Vacation and Holiday	<u>(254)</u>	<u>-</u>
Maintenance & Repair	<u>4154</u>	<u>18604.</u>
Fixed Expense	<u>(16822)</u>	<u>-</u>
TOTAL	<u>(2922)</u>	<u>18604</u>
<u>DEDUCT CHARGES TO OTHER ACCOUNTS</u>		
Charges to Other Plants	<u>-</u>	<u>-</u>
Construction Work In Progress	<u>7629.</u>	<u>23293</u>
Research Expense	<u>-</u>	<u>-</u>
Maintenance & Repair Reserve	<u>-</u>	<u>18603.</u>
57 A/C Idle Plant	<u>-</u>	<u>-</u>
Selling Expense-O&B Wayne Control	<u>430</u>	<u>3010.</u>
Selling Expense- Lab Service	<u>125.</u>	<u>13623.</u>
Warehouse & Shipping Expense	<u>3157.</u>	<u>19718.</u>
<u>Charges - Claims Rec</u>	<u>-</u>	<u>165.</u>
<u>Total</u>	<u>19290.</u>	<u>78412.</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>240154</u>	<u>2048700.</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>81162</u>	<u>694500.</u>
NET: ACTUAL COST OF GOODS PRODUCED	<u>158992.</u>	<u>1354200.</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped <u>144001.</u>	<u>1364576.</u>	
Inv. Adj. Mfg'd. Goods	<u>42644</u>	
Chg. In Inv. Increase(Decrease) <u>13368.</u>	<u>(21329)</u>	
Std. Cost of Net Production	<u>157369.</u>	<u>1385,891</u>
Std. Cost Variation-Favorable(Unfavorable) <u>(1623.)</u>	<u>(1623.)</u>	<u>31,691.</u>
% Variation From Net Std. Cost Production <u>1.0%</u>	<u>1.0%</u>	<u>2.3%</u>

CY-RI 005844

PARENTHESIS=UNFAVORABLE

ORGANIC CHEMICALS DIVIS.

McClellan Head PLANT

DISTRIBUTION OF STANDARD COST VARIATION-MANUFACTURING

IN THOUSANDS OF DOLLARS

December 1971

Division	Current Period	Cumulative
<u>Organic Chemicals Division</u>		
Dyes		
Textile Chemicals		
Intermediates	(1343)	26704
Rubber Chemicals		
Refinery Chemicals		
Total OCD	(1343)	26704
<u>Other Divisions</u>		
Plastics		
Formica		
Pigments	(280)	4987
Agricultural		
International		
Industrial		
Canadian		
Lederle		
Fine Chemicals		
Total Other Div.	(280)	4987
Grand Total	(1623)	31691

Revised 10/71
Form 10-71-1 - Form 10-71-1

CY-RI 005845

PARENTHESIS=UNFAVORABLE

ORGANIC CHEMICALS DIVIS.
MacLean, Lead PLANT

DISTRIBUTION OF STANDARD COST VARIATION - REVALUATION

IN THOUSANDS OF DOLLARS

December 1971

Division	Current Period	Cumulative
<u>Organic Chemicals Division</u>		
Dyes		
Textile Chemicals		
Intermediates	(35536)	(74877)
Rubber Chemicals		
Refinery Chemicals		
Total OGD	(35536)	(74877)
<u>Other Divisions</u>		
Plastics		
Formica		
Pigments	(3918)	(8226)
Agricultural		
International		
Industrial		
Canadian		
Lederle		
Fine Chemicals		
Total Other Div.	(3918)	(8226)
Grand Total	(39454)	(83103)

Overheads
 Form 1072-B-11 - Form 1556-10-66

CY-RI 005846

ANALYSIS OF STANDARD COST VARIATION

ORGANIC CHEMICALS DIVISION

Mid-Term Plant

December 1971

SYNTHESIS = UNFAVORABLE

Prepared By	Initials	Date
Approved By		

		(1)	(2)	(3)	(4)	(5)	(6)
		In Thousands Dollars					
		Current Month			Cumulative		
1	Material						1
2	Price			(8560)		(35530)	2
3	Performance			10428		41222	3
4	Total			1868		5752	4
5							5
6	Labor						6
7	Price			570		4016	7
8	Performance			96		8043	8
9	Total			666		12059	9
10							10
11	Expenditure			(8710)		(1440)	11
12							12
13	Volume and Product Mix			(2523)		15320	13
14	Vac. & Hol.Shutdown Equalization Res.			7076		-0-	14
15	Total Mfg. Variance			(1623)		31611	15
16							16
17	Inventory Revaluation			(39454)		(83103)	17
18							18
19	Total Variance			(41077)		(51412)	19
20							20
21	Absorbed by Origination Plant/Division			(36819)		(48173)	21
22	Transferred to Other Divisions (Sch. II)			(4198)		(3239)	22
23				(41077)		(51412)	23
24							24
25	Production Volume						25
26	Standard Cost of Production			157369		1385891	26
27	Actual Cost of Production			158992		1354200	27
28	Variance			(1623)		31691	28
29	Variance % of Standard Value			%		%	29
30	Inventory Revaluation			(39454)		(83103)	30
31	Total Variance			(41077)		(51412)	31
32							32
33	Operating and/or Production budget based						33
34	on production during period (Flexible budget)			152816		1370571	34
35							35
36	Rate of Operation			91.8 %		106.5 %	36
37	(Fixed Exp. earned credit vs. budgeted						37
38	monthly average)						38
39							39
40	Fixed Expenses Earned			28376		252374	40
	Fixed Expenses Budgeted			30899		237055	

CY-RI 005847

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 681 DEPARTMENT 681
 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	
0178603	LEAD DROSS	21	15,000CR	.120000	1,800CR	55,600	3,960	
9534880		21	CR		CR	22,000CR	3,205CR	
9536901	LITHARGE-COLOR MARKERS	01	785,260	.147700	115,982	6,702,643	1,155,073	
9536902	LITHARGE OILED	01	36,480	.145400	5,304	183,360	26,660	
	ACTUAL EXPENDITURES				126,983CR		1,142,309CR	
	VARIATION				7,496CR		40,179	
	GROSS PRODUCTION AT STD		806,740		119,487	6,919,603	1,182,488	

CY-RI 005848

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD DEC 1971
 PLANT MAC GREGOR

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			STANDARD DOLLARS	YEAR TO DATE	
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS		PRODUCTION QUANTITY	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 LADD 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
9534508	SCOTCH LADDIE #33	01	423	.731800	309		423	309
9534599	SCOTCH LADDIE #75	01		1.819900			1,071	1,949
9534601	SCOTCH LADD NO 217 STAB	01		.370000			200	74
9534701	SCOTCH LADD NO 247 STAB	01		.440000			2,900CR	1,276CR
9534801	SCOTCH LADDIE 304 STAB	01		.276700			40,175	11,116
9534802	SCOTCH LADD NO 523 STAB	01	34,250	.189400	6,486		37,200	7,045
9534803	SCOTCH LADD NO 563 STAB	01		.154800			4,950	766
9534804	SCOTCH LADD NO 583 STAB	01	33,200	.164100	5,448		93,125	15,281
9534805	SCOTCH LADD NO 593 STAB	01		.134500			250CR	33CR
9534806	SCOTCH LADD NO 670 STAB	01		.167600			75CR	12CR
9534807	SCOTCH LADD NO 810 STAB	01	179,034	.153000	27,392		734,764	141,488
9534808	SCOTCH LADD NO 830 STAB	01		.140800			126,300	17,783
9534810	SCOTCH LADD NO 823-156X	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 LADD NO 908 STAB	01		.156000			2,850CR	444CR
9535002	SCOTCH LADD NO 918 STAB	01		.152400			142,861	21,771

CY-RI 005849

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
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
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

CY-RI 005850

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT DEC 1971
 PERIOD NAC GREGOR 097
 PLANT

681

CLASSIFICATION	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	96812	100852			
CONTAINERS	3364	1766			
TOTAL	100176	102616	100176	2442-	2442-
DIRECT LABOR	7204	4436			
DIRECT LABOR		213			
PAYROLL TAXES		19			
PAYROLL INSURANCE	7204	4660	6903	2235	523
TOTAL					301-
VAC & HUL PAY	768	907			
TOTAL	768	907	740	167-	28-
SALARIES-PRODUCTION SUPV		4443			
PAYROLL TAXES		21			
PAYROLL INSURANCE		20			
TOTAL		4484		4484-	4484-
DEPRECIATION	1845	1142			
TOTAL	1845	1142	1397	255	703
OTHER OPERATING SUPPLIES		9			
TOTAL		9		9-	9-
PURCHASED ELECTRICITY	1972	2010			
PURCHASED WATER		100-			
PURCHASED FUEL OIL		457			
TOTAL	1972	303-	1972	2	2
TOTAL DIR EXP	111965	115798	111188	4610-	523
					4356-
					777-

CY-RI 005851

DEPARTMENT EXPENSE ANALYSIS

(68)

DEPARTMENT
PERIOD
PLANT

DEC 1971
MAC GREGOR

097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
MAINTENANCE PROVISION TOTAL	1279 1279	2077 2077	1233	844-	798-	46-
CONTROL LABORATORY TOTAL	85 85	82	82	82	85	3-
PLANT PROTECTION TOTAL	1029 1029	1030 1030	822	208-	1-	207-
PLANT GENERAL TOTAL	8078 8078	8076 8076	6163	1915-		1915-

TOT ALLUC EXP

10471 11165

8300 2685-

714- 2171-

TOTAL DEPT

122436 126985

119488 7495-

523 5070- 2948-

SHUT DOWN PROVISION
vacation + Holiday
Continuing Expense

(611) (611)
(4494) (4494)
(5105) (5105)

611
4494
5105

611
4494
5105

117331 121878

119488 (2390)

523 (5070) 2157

CY-RI 005852

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT
PERIOD
PLANT

662

DEC 1971
MAC GREGOR

097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION/ PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS		5645	5702	5832		
RAW MATERIALS ACCO		179	209			
RAW MATERIALS QCD		4523	3638			
MFG MATERIALS OD		92849	81162			
CONTAINERS		2071	1556			
TOTAL		105267	92347	105267	12870	12870
			92347		12870	12870
DIRECT LABOR		2009				
DIRECT LABOR			3495			
PAYROLL TAXES			151			
PAYROLL INSURANCE			13			
TOTAL		2009	3619	2559	1060-	47 1657- 550
VAC & HOL PAY		214	335			
TOTAL		214	335	242	93-	121- 28
FIXED EXPENSE		230				
RENTAL OF EQUIPMENT			230			
TOTAL		230	230	176	54-	54-
DEPRECIATION						
TOTAL		1853	1148	1773	625	705 80-
APPAREL ISSUES			1503			
OTHER OPERATING SUPPLIES			405			
TOTAL		1853	1148	1773	625	705 80-
			1503			
			405			
			1988		1988-	1988-

CY-RI 005853

DEPARTMENT EXPENSE ANALYSIS

682

DEPARTMENT
PERIOD
PLANT
DEC 1971
MAC GREGOR 097

EXPENSE
CLASSIFICATION
BUDGET
ACTUAL
STANDARD
DEPT
VARIANCE
ANALYSIS OF VARIATION
PRICE OPERATION VOLUME

PURCHASED ELECTRICITY	2016				
PURCHASED WATER	383				
PURCHASED GAS	1381				
	1909				
TOTAL	5689	2740	2949-	2949-	

TOTAL DIR EXP	112313	105406	112757	47	2860	444
		105356	112757		6910	

MAINTENANCE PROVISION	1278	2077			
TOTAL	1278	2077	1531	546-	253

CONTROL LABORATORY	1604	674			
TOTAL	1604	674	1531	857	73-

PLANT PROTECTION	942	941			
TOTAL	942	941	887	54-	55-

PLANT GENERAL	2481	2482			
TOTAL	2481	2482	2337	145-	144-

TOT ALLOC EXP	6305	6174	6286	112	131	19-
		11580				
TOTAL DEPT	118618	111530	119043	7513	704699/	425

SHUT DOWN PROVISION
vacation & Holiday
Continuing Expense

	357	357			
	(2328)	(2328)			
	(1971)	(1971)			
	116647	109559	119043	9484	
		109609			
	47	6991			336

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1971
PLANT MAC GREGOR 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	102457	106634	106634	106634		
RAW MATERIALS ACCO	179	209	209	209		
RAW MATERIALS OGD	4523	3638	3638	3638		
MFG MATERIALS OGD	92849	81162	81162	81162		
CONTAINERS	5435	3322	3322	3322		
TOTAL	205443	205443	194965	205443	10478	10478
			195015			
DIRECT LABOR	9213	7891	7891	7891		
DIRECT LABOR		364	364	364		
PAYROLL TAXES		32	32	32		
PAYROLL INSURANCE	9213	8287	8287	9462	1175	356
TOTAL						249
VAC & HUL PAY	982	1242	1242	982	260	260
TOTAL						
FIXED EXPENSE	230	4443	4443	4443		
SALARIES-PRODUCTION SUPV		21	21	21		
PAYROLL TAXES		20	20	20		
PAYROLL INSURANCE		230	230	230		
RENTAL OF EQUIPMENT	230	4714	4714	176	4538	4484
TOTAL						64
DEPRECIATION	3698	2290	2290	3170	880	1408
TOTAL						528
APPAREL ISSUES		1583	1583			
OTHER OPERATING SUPPLIES		414	414			
TOTAL			1997		1997	1997

CY-RI 005855

DEPARTMENT PRODUCTION		DEPARTMENT EXPENSE ANALYSIS					ANALYSIS OF VARIATION	
PERIOD	PLANT	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	PRICE	OPERATION VOLUME
DEC 1971	MAC GREGOR							
	097							
CLASSIFICATION								
PURCHASED ELECTRICITY			4712	4032				
PURCHASED WATER				283				
PURCHASED FUEL OIL				437				
PURCHASED GAS				1381				
TOTAL			4712	1526	4712	2947-		2947-
TOTAL DIR EXP			224278	212004	223945	2741	570	333-
MAINTENANCE PROVISION			2557	4154				
TOTAL			2557	4154	2764	1390-	1597-	207
CONTROL LABORATORY			1689	674				
TOTAL			1689	674	1613	939	1015	76-
PLANT PROTECTION			1971	1971				
TOTAL			1971	1971	1709	262-		262-
PLANT GENERAL			10559	10560				
TOTAL			10559	10560	8500	2060-	1-	2059-
TOT ALLOC EXP			16776	17359	14586	2773-	583-	2190-
TOTAL DEPT			241054	238513	238531	18(32)	570	2523-

CY-RI 005856

TOTAL MONTH	241054	238513	279531	44(32)	570	1921	2523-
<u>NET</u>							
Usage mfg material	81162	81162	81162	(32)	570	1921	(2523)
	159892	157401	157369				
<u>ADD - AFFILIATION DIVISION</u>							
Vacations + Holiday	(254)	(254)		254			254
Continuing Expense	(6822)	(6822)		6822			6822
	(7076)	(7076)		7076			7076
	152816	150325	157369	7044	570	1921	4553
<u>SERVICE DEPT VARIANCE</u>							
Plant General Expense		497		(497)		(997)	
Overhead Expense		(889)		889		889	
Plant Protection		(1)		1		1	
		- 107		(107)		(107)	
<u>Net mfg Cost + Variance</u>	152816	150432	157369	6937	570	1814	4553
<u>Net Office Expense</u>		8560		(8560)	(8560)		
	152816	158992	157369	(1623)	(7790)	1814	4553

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT
PERIOD
PLANT

DEC 1971

MAC GREGOR

097

671
YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	964380	964380	956250			
PURCHASED RAW MATERIALS CONTAINERS	3157-	3157-				
TOTAL	994400	994400	970271	994401	24130	24129 1
DIRECT LABOR	63580	63580				
DIRECT LABOR			43265			
PAYROLL TAXES			2375			
PAYROLL INSURANCE			133			
TOTAL	63580	63580	45773	67232	21459	3588 14219 3652
VACATION PAY			5790			
TOTAL	6768	6768	5790	7204	1408	472 436
SALARIES-PRODUCTION SUPV			20995			
PAYROLL TAXES			842			
PAYROLL INSURANCE			119			
PAYROLL INSURANCE			477			
TOTAL			22433	22433-	22433-	22433-
DEPRECIATION		12915	12212			
TOTAL		12915	12212	13607	1395	703 692
OTHER OPERATING SUPPLIES			593			
TOTAL			593		593-	593-
TOTAL						

CY-RI 005858

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT
PERIOD
PLANT

DEC 1971
MAC GREGOR
097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
		19210	8056 480 2736 731			
PURCHASED ELECTRICITY						
PURCHASED WATER						
PURCHASED FUEL OIL						
TOTAL		19210	12805	19210	7205	7205
TOTAL DIR EXP		1096873	1069062	1101654	32571	3588
MAINTENANCE PROVISION		11287	9301			
TOTAL		11287	9301	12005	2704	1986
CONTROL LABORATORY		600	170			
TOTAL		600	170	801	631	430
PLANT PROTECTION		7208	7210			
TOTAL		7208	7210	8005	795	2-
PLANT GENERAL		56551	56546			
TOTAL		56551	56546	60078	3462	5
TOT ALLOC EXP		75646	73227	80639	7612	2419
TOTAL DEPT		1172519	1142310	1182493	40183	3588
						26621
						9974
						5193
						9974

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PERIOD DEC 1971
PLANT MAC GREGOR 097

682
YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	36863	411764/226				
RAW MATERIALS ACCO	1165	1451				
RAW MATERIALS OCD	28395	28512				
MFG MATERIALS OD	711633	694500				
CONTAINERS	15657	10871				
TOTAL	793713	793713	17203	1753		17203 1753
DIRECT LAHOR	17729					
DIRECT LAHOR	22881					
PAYROLL TAXES	1161					
PAYROLL INSURANCE	70					
TOTAL	17729	19156	4964-		428	6819- 1427
VAC & HOL PAY	1890					
TOTAL	1890	1826	393-			329- 64-
FIXED EXPENSE	1610					
FIXED EXPENSE		71				
FIXED EXPENSE		3				
RENTAL OF EQUIPMENT		1150				
RENTAL OF EQUIPMENT		64				
TOTAL	1610	1308	1623	315		302 13
DEPRECIATION	12971					
TOTAL	12971	12266	13395	1129		705 424
APPAREL ISSUES		1583				
OTHER OPERATING SUPPLIES		3123				
TOTAL		4706	4706-			4706-

CY-RI 005860

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT DFC 1971
PLANT MAC GREGOR 097

082
YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED ELECTRICITY		20693	8650			
PURCHASED WATER			363			
PURCHASED GAS			3240			
			1909			
TOTAL		20693	13588	20693	7105	7105

TOTAL DIR EXP	848606	834717	850406	14689	428	13411
MAINTENANCE PROVISION	11232	9303				1800
TOTAL	11232	9303	11564	2261		13461
CONTROL LABORATORY	11234	7827	11564	3737		1429
TOTAL	11234	7827				332
PLANT PROTECTION	6590	6587				330
TOTAL	6590	6587	6696	109		3407
PLANT GENERAL	14890	17374				3
TOTAL	14890	17374	17668	294		106

TOT ALLOC EXP	43946	41091	47492	6401		2484
TOTAL DEPT	892552	875858	897898	22040	428	2859
						16317
						5346

DEPARTMENT PRODUCTION
PERIOD DEC 1971
PLANT MAC GREGOR 097

DEPARTMENT EXPENSE ANALYSIS

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	1001243		997432	997482		
RAW MATERIALS ACCO	1165		1451			
RAW MATERIALS OGD	28395		28512			
MFG MATERIALS OGD	708476		694500			
CONTAINERS	48834		24886			
TOTAL	1788113		1746781	1788114	41333	41282 41332
DIRECT LABOR	81309					
DIRECT LABOR			66146			
PAYROLL TAXES			3536			
PAYROLL INSURANCE			211			
TOTAL	81309		69893	86388	16495	4016
VAC & HOL PAY	8658		8015			
TOTAL	8658		8015	9030	1015	643
FIXED EXPENSE	1610					
SALARIES-PRODUCTION SUPV			20995			
PAYROLL TAXES			913			
PAYROLL INSURANCE			122			
RENTAL OF EQUIPMENT			1627			
RENTAL OF EQUIPMENT			84			
TOTAL	1610		23741	1623	22118-	22131-
DEPRECIATION	25886		24478			
TOTAL	25886		24478	27002	2524	1408
						1116

CY-RI 005862

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1971
PLANT MAC GREGOR 097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME	
APPAREL ISSUES			1583				
OTHER OPERATING SUPPLIES			3716				
TOTAL			5299		5299-	5299-	
TOTAL							
PURCHASED ELECTRICITY		39903	16112				
PURCHASED WATER			863				
PURCHASED FUEL OIL			2738				
PURCHASED GAS			3240				
TOTAL		39903	25593	39903	14310	14310	
TOTAL DIR EXP		1945479	1903850	1952060	48210	37613	6581
MAINTENANCE PROVISION		22519	18604			4016	
TOTAL		22519	18604	23569	4965	3915	1050
CONTROL LABORATORY		11834	7997				
TOTAL		11834	7997	12365	4368	3837	531
PLANT PROTECTION		13798	13797				
TOTAL		13798	13797	14701	904	1	903

DEPARTMENT EXPENSE ANALYSIS

299

DEPARTMENT DEC 1971
 PERIOD MAC GREGOR
 PLANT 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	1,332	1,982	CR	5	5CR
SALARIES-OTHER	5,857	4,087	1,770	8,510	385CR
PAYROLL TAXES	237	810CR	1,047	28,609	7,118
PAYROLL INSURANCE	7	25	18CR	668	776
POSTAGE	105	70	35	143	100CR
TELEPHONE	93	585	492CR	235	405
TELETYPE & TELEGRAPH	36		36	5,051	4,484CR
RENTAL OF EQUIPMENT	66		66		219
IPS-WILLOW ISLAND	371		371	647	244CR
IPS-ROUND BROOK	807	645	645CR		2,263
PURCHASED SERVICE-OTHER	100		807	2,497	2,497CR
PURCHASED SERVICE-ADT		1,827	1,727CR	548	4,373
MISCELLANEOUS EXPENSE	800		CR	7,115	6,505CR
DEPRECIATION	583	1,486	686CR	808	808CR
APPAREL ISSUES		361	222	5,876	996CR
OTHER OPERATING SUPPLIES	200	183	183CR	3,859	302CR
EMPLOYEE ISSUE SUBSIDIZE		1,516	1,316CR	1,199	1,199CR
MAINTENANCE MATERIALS			CR	6,878	5,658CR
PURCHASED MAINTENANCE			CR	271	271CR
EQUIPMENT RENTAL-MIR			CR	544	544CR
PURCHASED ELECTRICITY	71		CR	271	271CR
PURCHASED WATER		300CR	371	230	230CR
PURCHASED FUEL OIL		CR		100	333
		CR		527	527CR
				1,063	1,063CR

CY-RI 005865

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT
PERIOD
PLANT

DEC 1971
MAC GREGOR

097

299

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS		YEAR TO DATE DOLLARS	
		ACTUAL	VARIANCE	ACTUAL	VARIANCE
PURCHASED GAS				1,400	1,400CR
				280	280CR
PLANT PROTECTION	323	325	2CR	2,275	304CR
	10,988	11,986**	998CR	79,618**	12,591CR
<u>DISTRIBUTION</u>					
Selling Expense		430.		3010.	
Manufacturing - Litharge		8018.		56,545.	
Manufacturing - Islands		2482.		17,374.	
Charges - Claims Receivable		-		165.	
		10,990.		77,094.	
Variance Favorable (Unfavorable)		(997)		(2,523.)	

DEPARTMENT EXPENSE ANALYSIS

410

DEPARTMENT DEC 1971
PERIOD MAC GREGOR 097
PLANT

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
SALARIES-OTHER	2,829	1,597	1,232	12,152	5,104
PAYROLL TAXES	122	7	114	503	240
PAYROLL INSURANCE	3	7	4CR	69	51CR
IPS-BOUND BROOK	200		200		1,220
PURCHASED SERVICE-OTHER	109	67	42	45	45CR
DEPRECIATION	71	51	19	721	56CR
OTHER OPERATING SUPPLIES				474	41CR
	3,334	1,729**	1,604	13,965**	6,371

DISTRIBUTION

Selling Expense 1945.
Manufacturing - Litcharge
Manufacturing Blendos 674.
Variance - Favorable (Unfavorable) 2619. 889.

13,622.
170.
7831.
21,623.
7,655

DEPARTMENT EXPENSE ANALYSIS

132

DEPARTMENT DEC 1971
PERIOD MAC GREGOR 097
PLANT

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	999	737	261	3,464	2,629
SALARIES-OTHER	1,071	515	556	3,605	2,928
PAYROLL TAXES	84	31	52	312	199
PAYROLL INSURANCE	2	4	2CR	34	22CR
PURCHASED SERVICE-OTHER			CK	107	107CK
OTHER OPERATING SUPPLIES	267	25	25CR	25	25CR
MAINTENANCE MATERIALS	800	1,438	1,171CK	5,229	3,600CK
PURCHASED MAINTENANCE		2,376	1,576CK	4,827	52
		999	999CK	999	999CK
	3,223	6,129**	2,906CK	18,604**	1,056

DISTRIBUTION

Maintenance & Repair Reserve

6,129.

18,604.

DEPARTMENT EXPENSE ANALYSIS

124

DEPARTMENT DEC 1971
 PERIOD MAC GREGOR 097
 PLANT

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	999	236	762	2,967	3,126
PAYROLL TAXES	51	9	41	146	164
PAYROLL INSURANCE	1			8	2CR
RENTAL OF EQUIPMENT				36	36CR
PROPERTY TAXES					
PURCHASED SERVICE-OTHER				306	306CR
MISCELLANEOUS EXPENSE		103	103CR	626	626CR
OPERATION	1,157	1,442	285CR	3,453	2,382CR
PURCHASED ELECTRICITY	43		43		262
PLANT PROTECTION	647	647		4,529	582CR
	3,853	3,156**	696	19,718**	3,784

DISTRIBUTION

House Expense 59 A/C

3156.

19718.

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT
PERIOD
PLANT

DEC 1971
MAC GREGOR 097

100

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE DOLLARS ACTUAL	VARIANCE
RENTAL OF EQUIPMENT					
PROPERTY TAXES	2,835	2,835		19,984	2,690CR
PROPERTY INSURANCE	107	107		749	96CR
	2,942	2,942**		20,733**	2,786CR
<u>DISTRIBUTION</u>					
Manufacturing - Litharge		1,030.		1210.	
Manufacturing - Blends		941.		6,587.	
Charges to Plant General		325.		2,275.	
Charges Warehousing		<u>647.</u>		<u>4,529.</u>	
		2943.		20,601.	
Variance - Favorable (Unfavorable)		1.		(132)	

CY-RI 005870

DEPARTMENT
PERIOD DEC 1971
PLANT MAC GREGOR

FABRICATORIAL USAGE VARIANCE REPORT

G-1

USED IN
PROD CODE

9534880

*0106902

PIG LEAD

0178603

13,950-

9536901

730,291

PIG LEAD

9536902

33,926

*0178601

PIL PAK 27

9536902

4

*0843201

22 GAL STEEL DR

9536901

565

*1100000

1500 GAGS

9536901

3,926

*2135140

POLYETHYLENE BAGS

9536902

2,355

*2330050

LITMAGE FILED

9536880

*9536902

DEPARTMENT TOTAL

2,441-

Y E A R
STANDARD QUANTITY

Q U A N T I T Y
ACTUAL VARIANCE DOLLARS

Q U A N T I T Y
ACTUAL VARIANCE DOLLARS

2,496-

2,496-

48-

30,690

7,272,974

170,524

7,474,189

23

23

4,837

4,837

33,569

33,569

20,141

4,826

24,967

7,360

1,578

22,000-

22,000-

3,157-

24,130

MATERIAL USAGE VARIANCE REPORT

DEPARTMENT DEC 1971
 PERIOD PAC GREGOR
 PLANT

672

COMMODITY USED IN C O R R E C T I O N Y F A R T O T A L
 PROD. CODE STANDARD ACTUAL VARIANCE STANDARD ACTUAL VARIANCE
 QUANTITY QUANTITY QUANTITY DOLLARS QUANTITY QUANTITY DOLLARS

ACETIC ACID 80%

DEPARTMENT
PEYING
PLANT

DEC 1971
FAC GREGOR

LATHEAL USED VARIANCE REPORT

602

COMMODITY	USED IN PROD CODE	C O S T E R		I D B T D		Y E A R		D A T E	
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY
ACETIC ACID 80% #0100117	9534501	150				1,193			
	9534502	462				5,168			
	9534503	75				211			
	9534504					465			
	9534807	153				795			
	9534808	1				93			
CALCIUM CARBONATE #0106014	9534901	8				1			
	9534902					14			
	9534903								
	9535001								
	9535002	852		936	16-	8,295	9,453		103-
						355			
CARBON DIOXIDE	9534505					24,993			
	9534506	85,366				492,055			
	9534803					1,064			
	9534804	7,138				20,021			
	9534805					75-			
CARBON DIOXIDE	9535003	92,506		91,881	7	43,548	582,196		53-
						581,607			
	9534501	20,566				163,193			
	9534502	15,810				176,630			
	9534503	2,586				7,234			

CY-RI 005874

MATERIAL USAGE VARIANCE REPORT

DEPARTMENT
PERIOD DEC 1971
PLANT MAC GREGOR

662

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	ACTUAL QUANTITY	VARIANCE DOLLARS
CARBON DIOXIDE	9534504			15,924			
*0106902	9534880	36,965	53,352	1,418	621,057		4,734-
TESIL							
TESIL	9534806			16-			
*0127117				16-	2,500		100-
ROOF GLUE							
*0177303			15		257		70-
CHROME GLUE							
*0177305			35		630		176-
*0239602			130		130		
PHOSPHOROUS ACID FL							
	9534901	116		116			
	9534902	972		1,601			
	9534903			7			
*0313301		1,086	1,216	1,724	1,676-		2,721
LILY MOLO JELL							
LILY MOLO JELL	9534902	460		757			
*0343001		460	531	757	801		6-

CY-RI 005875

MATERIAL USAGE VARIANCE REPORT

DEPARTMENT DEC 1971
 PERIOD FAC GREGOR
 PLANT

682

COMMODITY	USED IN PROD CODE	C U R R E N T STANDARD QUANTITY	C U R R E N T ACTUAL QUANTITY	F I B VARIANCE DOLLARS	Y E A R STANDARD QUANTITY	T O T A L ACTUAL QUANTITY	D A T A VARIANCE DOLLARS
LEAD STEARATE	9534505				5,239		
	9534601				200		
	9534801				17,217		
	9534802	685			744		
	9534804	2,888			8,101		
LEAD STEARATE	9534806				6-		
*0343101		5,573	2,871	260	31,496	31,611	39-
REL PAR #2							
*0343201						22	9-
V 20 1/2 FIBRE DRMS							
*1771650						72	179-
BFF 38 1/2 DRMS							
*1771660						23	57-
#583 BAGS							
*2135100			664	86-		1,564	205-
#611 BAGS							
*2135110						500	65-
#15 BAGS							
#15 BAGS							
*2135120	9534501	3,625	1,848	231	28,766	19,862	1,157
		3,625			28,766		

CY-RI 005876

MATERIAL USAGE VARIANCE REPORT

DEPARTMENT
PERIOD
PLANT

602

DEC 1971
LAC GREYER

COMMODITY	USED IN PROD CODE	C U R R E N T		P R E V I O U S		V E R		P A S T	
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY
PLAIN BAGS PLAIN BAGS #2135190	9534803					99			
	9534804		664			1,862			
	9534805					5-			
	9534806					1-			
	9534807	3,580				18,495			
	9534808					2,526			
	9534810					1,285			
	9534901	22				22			
	9534902	184				303			
	9534903					1			
OCTAGON CARTONS #5171600	9535001					57-			
	9535002					2,857			
	9535003					3,629			
	9535004					48			
	9535005					20			
SULFURIC ACID 66%		9,060	184	1,153		56,459	3,720-	7,824	
							132-	1,475	
SULFURIC ACID 66%	9534807								
	9534808	18,263				94,362			
						24,098			

CY-RI 005878

MATERIAL USAGE VARIANCE REPORT

682

DEPARTMENT DEC 1971
PLANT FAC GREENE

COO. QUANTITY	USED IN PROD. QTY	C O P R E T STANDARD QUANTITY	A C T U A L QUANTITY	V A R I A N C E DOLLARS	Y F A R STANDARD QUANTITY	T O T A L ACTUAL QUANTITY	M A T E R I A L POLLERS
SCOT LAD #40	9536596	1,235			1,235		
SCOT LAD #40	9536596	1,235		115	9,724	120,313	16,392-
✓ 9536502					10,959		
SCOT LAD #50							
SCOT LAD #50	9536507	5,382	5,350	4	41,462	41,110	45
✓ 9536505		5,382			41,462		
SCOT LAD #60			1,400	200-		6,700	700-
✓ 9536502							
SCOT LAD #67							
SCOT LAD #67	9536701				2,900-		
✓ 9536701					2,900-		1,275-
SCOT LAD #710							
SCOT LAD #710	9536501				20,087		
SCOT LAD #710	9536502	30,625			32,680		
SCOT LAD #710	9536503				3,588		
SCOT LAD #810	9536506	23,175			65,001		
SCOT LAD #810	9536505				175-		
SCOT LAD #810	9536506				52-		
SCOT LAD #810	9536510	53,696	25,034	6,737	58,467	174,789	300-
✓ 9536807					180,397		
SCOT LAD #908							

CY-RI 005880

MATERIAL USAGE VARIANCE REPORT

DEPARTMENT
PERIOD DEC 1971
PLANT MAC GREGOR

682

COMMODITY	USED IN PROD CODE	CURRENT MONTH			YEAR STANDARD QUANTITY	TO DATE	
		STANDARD QUANTITY	ACTUAL QUANTITY	VARIANCE DOLLARS		ACTUAL QUANTITY	VARIANCE DOLLARS
SCOT LAD 2908	9535005				960		
✓ 9535001					960		146
SCOT LAD 2918							
SCOT LAD 2918	9535003				127,015		
✓ SCOT LAD 2918	9535004				2,256		
✓ 9535002					129,271	118,211	1,620
LITHARGE COLOR FAKER							
LITHARGE COLOR FAKER	9534501	156,366			1,240,666		
LITHARGE COLOR FAKER	9534502	120,199			1,342,813		
LITHARGE COLOR FAKER	9534503	19,666			54,997		
LITHARGE COLOR FAKER	9534504				121,061		
LITHARGE COLOR FAKER	9534807	160,602			329,596		
LITHARGE COLOR FAKER	9534804				102,108		
LITHARGE COLOR FAKER	9534901	927			927		
LITHARGE COLOR FAKER	9534902	7,759			12,777		
LITHARGE COLOR FAKER	9534903				41		
LITHARGE COLOR FAKER	9535001				2,306-		
✓ LITHARGE COLOR FAKER	9535002				119,550		
✓ 9536901		465,526	619,100	6,857	3,822,239	3,741,790	11,870
LITHARGE OILED							
✓ LITHARGE OILED	9534880				12,500		
✓ 9536902					12,500		1,700
DEPARTMENT TOTAL					14,919		17,200

CY-RI 005881

INVENTORY ACTIVITY
December 1977

	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	10800	181431	192239	6977	219962	226939
By-Product Recov.						
Production	11800	240331	238531	2516	207781	2080387
Total to A/C For	7000	421770	430770	9553	227773	2307326
Inventory Adjustment				(553)	(42091)	(42644)
Usage		81162	81162		674492	674492
Shipments						
Stock Transfer		55828	55828		329522	329522
Customers		88173	88173		1035054	1035054
Ending Inventory	9000	196601	205601	9000	196607	205607

AMERICAN CYANAMID CO.
ORGANIC CHEMICALS DIVISION

New York and PLANT

INVENTORY AND USAGE DATA

1971

Initials	Date
Prepared By	
Approved By	

		(1)	(2)	(3)	(4)	(5)	(6)
		In Thousands of Dollars					
Inventory				Opening Balance		Closing Balance	
1	Raw Materials & Supplies - Group A						
2	Purchased Raw Materials			66		167	
3	Shipping Containers			17		22	
4	Coal, Fuel Oil, etc.						
5	Stores Materials						
6							
7							
8							
9			Total	23		189	
10	Manufactured Materials - Group B						
11	From Cyanamid Plants			7		4	
12							
13							
14			Total	7		4	
15							
16	Processed & Finished Mfg'd Mat'ls-Group C						
17	Manufactured Finished			181		196	
18	Returned Mfg'd Goods						
19	Purch. for Resale						
20	Semi-Finished						
21	Toll Work						
22	By-Products						
23	Work in Process			11		9	
24							
25			Total	192		205	
26							
27							
28	Total Plant Inventory			282		398	
29							
30							
31							
32							
33	Usage						
34	Data				Current Period	Cumulative	
35							
36	Mfg. from other O.C.D. Plants			4			
37	Mfg. from all other ACCO Plants			7			
38				4			
39							
40							

CY-RI 005883

AMERICAN CYANAMID COMPANY
Standard Cost Variation by Commercial Responsibility
Chicago, Illinois Plant
December, 1971

Commercial Responsibility Dept	Group	Material Price & Usage Variance	Conversion Cost				Inventory Revaluation	Total
			Plant Protection	Plant General	Control Lab.	Litharge	Blends	
013	99006-01	3024.33	.86	(187.29)	880.42	36.47	(3455.05)	(35815.73)
200	93006-02	(1157.00)	.14	(209.00)	7.00	14.00	(3918.00)	(5260.86)
Total		<u>1867.33</u>	<u>1.00</u>	<u>(996.29)</u>	<u>887.42</u>	<u>50.47</u>	<u>(3435.05)</u>	<u>(41076.59)</u>

CY-RI 005884