

C. A. PRELLE



American Cyanamid Company

LEAD STABILIZERS Department

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE JANUARY, 1986

CHICAGO PLANT
HIGH BLOOD LEAD LEVEL
ANNUAL COST FOR TWO EMPLOYEES

BASE WAGES	\$39,853
SCHEDULED OVERTIME	2,990
HOLIDAY OVERTIME	1,380
SHIFT PREMIUM	1,456
STATE UNEMPLOYMENT INSURANCE	970
FEDERAL UNEMPLOYMENT INSURANCE	112
WORKER COMPENSATION	642
SOCIAL SECURITY	3,220
PENSION & GROUP INSURANCE	11,956
TOTAL ANNUAL COST	<u>\$62,579</u>

202

FICA

45679 X 7.05%

\$ 3,220

PGI

30% ON BASE WAGES

\$ 11,956

← TOTAL

\$ 42,579 *

* WEEKEND PREMIUM NOT INCLUDED. Do NOT ROTATE ON
PRE SCHEDULED BASIS.

Chicago Plant
Annual Payroll Cost
EMPLOYEES - LEAD EXP.

2/12/86-M 6

102

CALCULATION ASSUMPTIONS

BASE WAGE

JB	2080 HRS	x 8.87	=	\$ 18450
JH	"	x 10.29	=	\$ 21403

SCHEDULED O/T

JB	104 HRS	x 1.5 x 8.87	=	\$ 1384
JH	104 HRS	x 1.5 x 10.29	=	\$ 1606

HOLIDAY O/T

JB	48 HRS	x 1.5 x 8.87	=	\$ 639
JH	48 HRS	x 1.5 x 10.29	=	\$ 741

SHIFT PREMIUM

JB	643 HRS	x .45	=	312
JB	"	x .60	=	416
JH	"	x .45	=	312
JH	"	x .60	=	414

TOTAL EARNINGS FOR FICA @ 7.05% \$ 45679

SUI

\$ 485/YR/EMPLOYEE \$ 970

FUI

\$ 56/YR/EMPLOYEE \$ 112

WORKER COMP

\$ 321/YR/EMPLOYEE (BASED ON \$6300) \$ 642

N14581.01

DEPT. 0637 TOTAL PLANT-MANUFACTURING

(-) UNFAVORABLE

COE	DESCRIPTION	UNITS	ACTUAL	--- C U R R E N T ---	M O N T H ---	V A R I A N C E	Y E A R ---	B U D G E T	T O	D A T E ---
	RAW MATERIAL		96,238	1,264	1.0	96,238	97,502	1,264	1.0	
	CONTAINERS		7,087	264	3.0	7,087	7,351	264	3.0	
	INTRA DEPT PROC VARIANCE			1,447-				1,447-		
	(*) TOTAL MATERIAL COST		103,325	81		103,325	104,853	81		
0201	DIRECT LABOR	336-	11,838	3,373	22.0	11,838	15,211	3,373	22.0	
0208	OVERTIME HOURLY		2,017	1,258	-165.0-	2,017	759	1,258	-165.0-	
0210	PAYROLL TAXES HOURLY		2,549	1,509	-68.0-	2,549	1,509	1,509	-68.0-	
0212	W/C INSURANCE HOURLY		231	231	5.0-	231	220	220	11-	
0820	SUPERFUND TAX		700	711	1.0	700	711	711	11	
0931	OTHER OPERATING SUPPLIES		138	734	41.0	138	734	734	596	
1600	PURCHASED FUEL		2,340	2,639	11.0	2,340	2,639	2,639	299	
1623	GAS PURCHASED		22,309	14,355	-59.0-	22,309	14,355	14,355	7,954-	
1725	ELECTRICITY		11,571	9,333	-23.0-	11,571	9,333	9,333	2,238-	
1850	WATER PURCHASED		252	1,185	78.0	252	1,185	1,185	933	
2701	STEAM		7,379	7,379		7,379	7,379	7,379		
	TOTAL VAR. CONV. COST		61,315	7,280-	13.0	61,315	54,035	7,280-	13.0	
0201	DIRECT LABOR		3,437	3,437-	100.0	3,437		3,437-	100.0	
0203	OTHER WAGES HOURLY	120-	6,485	1,358	17.0	6,485	7,843	1,358	17.0	
0208	OVERTIME HOURLY		285	60-	-26.0-	285	225	60-	-26.0-	
0210	PAYROLL TAXES HOURLY		1,294	790	-63.0-	1,294	790	790	504-	
0212	W/C INSURANCE HOURLY		108	108		108	108	108		
0303	HOURLY SUPERVISION		957	277-	-40.0-	957	680	277-	-40.0-	
0502	PROD SUPERVISION		12,245	877-	7.0-	12,245	11,368	877-	7.0-	
0503	WAGES SALARY		19,214	456	2.0	19,214	19,670	456	2.0	
0508	OVERTIME SALARY		985	454-	-85.0-	985	531	454-	-85.0-	
0510	PAYROLL TAXES SALARY		4,728	1,987-	-72.0-	4,728	2,741	1,987-	-72.0-	
0521	POSTAGE		417	125	-233.0-	417	125	125	292-	
0522	TELEPHONE		714	833	14.0	714	833	833	119	
0523	TELETYPE & TELEGRAPH		174	134	43.0	174	308	134	43.0	
0550	PROPERTY TAXES		3,500	3,500		3,500	3,500	3,500		
0553	PROPERTY INSURANCE		125	125		125	125	125		
0562	PLANT BILLING		2,500-	2,500-		2,500-	2,500-	2,500-		
0585	DUES AND SUBSCRIPTIONS		1,081	1,081		1,081	333	333	748-	
0586	CONTRIBUTIONS & DONATIONS		1,096-	1,113	541.0	1,096-	17	1,113	547.0	
0690	DEPRECIATION		13,881	1,902	12.0	13,881	15,783	1,902	12.0	
0930	SAFETY APPAREL		1,333	1,71-	-19.0-	1,333	1,667	1,667	171-	
0931	OTHER OPERATING SUPPLIES		1,029	654	38.0	1,029	1,683	654	38.0	
0932	OPERATING SUPPLIES MAINT		379	296-	-356.0-	379	83	296-	-356.0-	
1032	DIRECT MATERIALS MAINT		2,787	963	25.0	2,787	3,750	963	25.0	
1035	PURCHASED MAINT AND CONST		1,038	2,295	68.0	1,038	3,333	2,295	68.0	

N14581.02

JOB NO. YN25233A CHICAGO PLANT DATE 02/06/86 PAGE 13
 MATERIAL USAGE / CONVERSION COST ANALYSIS TIME 16:42:58
 FOR MONTH OF JANUARY (-) UNFAVORABLE

DEPT. 0522 MANUFACTURING STABILIZERS PRODUCT 004-05534502 CYASTAB 40 U/M 011

MATERIAL CODE U/M STD UNIT PRICE QUANTITY PER UNIT CURR CUM STD ACTUAL MONTH DOLLARS YEAR-TO-DATE DOLLARS
 CURRENT MONTH DOLLARS ACTUAL STANDARD VARIANCE

001-00100117 ACETIC ACID	011	.3685	.0024	.0024	.0030	7	9	2	7	9	2
003-05534582 BULK LEAD CARBONATE	011	.2694	1.0000	1.0000	1.0000	2257	2257		2257	2257	
TOTAL MATERIALS			1.0024	1.0024	1.0030	2264	2266	2	2264	2266	2
006-00213523 50# BAGS	240	.3000	.0200	.0200	.0200	47	47		47	47	
006-00517164 CARDBOARD BOX		9.0000			.3004	28	28	28	28	28	28
TOTAL MATERIALS & CONTAINERS			1.0224	1.0224	1.0234	2311	2341	30	2311	2341	30

EXPENSE CLASSES:	0201 DIRECT LABOR	21	28	7	21	21	28	7
	0208 OVERTIME HOURLY	2	1	1-	2	1	1	1-
	0210 PAYROLL TAXES HOURLY	4	3	1-	4	3	3	1-
	0212 W/C INSURANCE HOURLY	1	1		1	1	1	
	0931 OTHER OPERATING SUPPLIES		2	2		2	2	2
	1623 GAS PURCHASED	15	9	6-	15	9	6-	6-
	1725 ELECTRICITY	6	5	1-	6	5	1-	1-
TOTAL CONVERSION COST		49	49		49	49	49	

TOTAL MATERIAL, CONTAINERS & CONVERSION COSTS	2360	2390	30	2360	2390	30
---	------	------	----	------	------	----

TOTAL VARIABLE UNIT COST	.3026	.3066	.0040	.3026	.3066	.0040
--------------------------	-------	-------	-------	-------	-------	-------

PRODUCTION:	STANDARD	60,000	CURRENT	7,800	YEAR-TO-DATE	7,800
-------------	----------	--------	---------	-------	--------------	-------

JOB NO. YN25233A

CHICAGO PLANT

DATE 02/06/86
TIME 16:42:58

PAGE 14

MATERIAL USAGE / CONVERSION COST ANALYSIS
FOR MONTH OF JANUARY

(-) UNFAVORABLE

DEPT. 0692 MANUFACTURING STABILIZERS

PRODUCT 094-02534506 CYASTAB 621

U/M 011

MATERIAL CODE	U/M	STD UNIT PRICE	QUANTITY PER UNIT		STD	CURRENT MONTH DOLLARS		YEAR-TO-DATE DOLLARS	
			CURR	CUM		ACTUAL	STANDARD VARIANCE	ACTUAL	STANDARD VARIANCE
001-00106014 CALCIUM CARBONATE	011	.0870	.4317	.4317	.4394	713	726	713	726
001-09349601 CALCIUM STEARATE	011	.7500	.0591	.0591	.0506	842	863	842	863
003-09534582 BULK LEAD CARBONATE	011	.2894			.5101		2803		2803
004-09534502 CYASTAB 40	011	.3065							
004-09534509 CYASTAB 15-24	011	.3116	.6371	.6371		3769	3769-	3769	3769-
TOTAL MATERIALS			1.1279	1.1279	1.0101	5324	4392	5324	4392
006-00213518 #621 BAGS	5CH	.3200	.0324	.0324	.0193	197	117	197	117
006-00233011 PVC BAGS	243	1.2000			.0151		358		358
TOTAL MATERIALS & CONTAINERS			1.1503	1.1503	1.0445	5521	4867	5521	4867
EXPENSE CLASSES:	0201	DIRECT LABOR				82	110	82	110
0208	OVERTIME HOURLY					9	4	9	4
0210	PAYROLL TAXES HOURLY					16	11	16	11
0212	W/C INSURANCE HOURLY					2	2	2	2
0231	OTHER OPERATING SUPPLIES					1	6	1	6
1725	ELECTRICITY					188	148	188	148
TOTAL CONVERSION COST			298	281		298	17-	298	281
TOTAL MATERIAL, CONTAINERS & CONVERSION COSTS			5819	5148		5819	671-	5819	5148
TOTAL VARIABLE UNIT COST			.3065	.2712		.3065	.0353-	.2712	.0353-

PRODUCTION: STANDARD 100,000 CURRENT 18,985 YEAR-TO-DATE 18,985

DEPT. 0682 MANUFACTURING STABILIZERS PRODUCT 004-09534509 CYASTAB 15-24 U/M 011
 MATERIAL CODE U/M STD UNIT PRICE QUANTITY PER UNIT CUM STD ACTUAL MONTH DOLLARS YEAR-TO-DATE DOLLARS
 ACTUAL STANDARD VARIANCE ACTUAL STANDARD VARIANCE

003-02334582 BULK LEAD CARBONATE 011 .2824 1.0000 1.0000 17010 17010 17010 17010
 TOTAL MATERIALS 1.0000 1.0000 17010 17010 17010 17010

006-00213522 415 24LB BAG ECH
 006-00233014 PE BAGS 240 .3200 784 784 784 784

TOTAL MATERIALS & CONTAINERS 1.0000 1.0000 1.0417 17794 17010 17794 17010 17794 784 784

EXPENSE CLASSES: 0201 DIRECT LAROR 158 212 54 158 212 54
 0208 OVERTIME HOURLY 13 6 7- 13 6 7-
 0210 PAYROLL TAXES HOURLY 35 24 11- 35 24 11-
 0212 W/C INSURANCE HOURLY 7 6 1- 7 6 1-
 0231 OTHER OPERATING SUPPLIES 3 18 15 3 18 15
 1623 GAS PURCHASED 277 165 112- 277 165 112-
 1725 ELECTRICITY 120 94 26- 120 94 26-
 TOTAL CONVERSION COST 613 525 88- 613 525 88-

TOTAL MATERIAL, CONTAINERS & CONVERSION COSTS 17623 18319 696 17623 18319 696

TOTAL VARIABLE UNIT COST .2998 .3116 .0118 .2998 .3116 .0118

PRODUCTION: STANDARD 130,000 CURRENT 58,776 YEAR-TO-DATE 58,776