

3/06/91

VINYL INDIVIDUAL PRODUCT ANALYSIS SHEET  
FEBRUARY, 1991

Page 1

Final

| Raw Material Name    | Budget<br>Cent/unit | Actual<br>Cent/unit | Budget<br>unit/lb | Standard<br>Unit/lb | Actual<br>Unit/lb | Budget<br>cents/lb | Standard<br>Cent/lb | Actual<br>Cent/lb | Total units based on<br>Product mix/ Inventory | Actual<br>Dollars | Total \$<br>Variance | Variance<br>due to price | Variance<br>due to mix | Variance due<br>to effec. |
|----------------------|---------------------|---------------------|-------------------|---------------------|-------------------|--------------------|---------------------|-------------------|------------------------------------------------|-------------------|----------------------|--------------------------|------------------------|---------------------------|
| vinyl monomer        | 16.6300             | 17.7000             | 1.02447           | 1.02447             | 1.01995           | 17.0369            | 17.0369             | 18.0830           | 36,392,906                                     | 6,413,095         | (360,955)            | (387,684)                | 0                      | 26,729                    |
| VCM freight          | 1.0640              | 1.0684              | 1.02447           | 1.02447             | 1.01995           | 1.0900             | 1.0900              | 1.0897            | 36,392,906                                     | 387,105           | 116                  | (1,595)                  | 0                      | 1,710                     |
| VCM frt adjust       | 0.0000              | 0.0000              | -1.02447          | -1.02447            | -1.01995          | 0.0000             | 0.0000              | 0.0000            | -36,392,906                                    | 0                 | 0                    | 0                        | 0                      | 0                         |
| 2-ME                 | 105.0000            | 112.0139            | 0.0007            | 0.0002              | 0.0004            | 0.0074             | 0.0023              | 0.0045            | 792                                            | 1,440             | 998                  | (101)                    | 1,779                  | (680)                     |
| Lup 223m             | 370.0000            | 368.8276            | 0.0040            | 0.0073              | 0.0072            | 0.1480             | 0.2707              | 0.2643            | 25,994                                         | 25,452            | (41,299)             | (387,684)                | (43,602)               | 2,005                     |
| Lup54m               | 315.0000            | 325.0249            | 0.0034            | 0.0013              | 0.0014            | 0.1071             | 0.0425              | 0.0459            | 4,795                                          | 5,019             | 21,733               | (503)                    | 22,942                 | (706)                     |
| Lup 10m              | 375.0000            | 387.5296            | 0.0010            | 0.0004              | 0.0004            | 0.0375             | 0.0146              | 0.0138            | 1,384                                          | 1,267             | 8,411                | (159)                    | 8,131                  | 439                       |
| Lup 188/E 939/E 740  | 495.0000            | 449.8408            | 0.0040            | 0.0026              | 0.0030            | 0.1980             | 0.1287              | 0.1352            | 9,240                                          | 10,676            | 22,312               | 4,821                    | 24,600                 | (7,110)                   |
| Methocel f-50        | 296.0000            | 291.1233            | 0.0054            | 0.0062              | 0.0051            | 0.1598             | 0.1849              | 0.1496            | 22,192                                         | 18,250            | 3,651                | 890                      | (8,909)                | 11,670                    |
| GH-20                | 110.0000            | 127.0292            | 0.0009            | 0.0003              | 0.0003            | 0.0099             | 0.0038              | 0.0044            | 1,214                                          | 1,232             | 1,952                | (210)                    | 2,181                  | (20)                      |
| Polyvic S-202        | 182.0000            | 181.8079            | 0.0054            | 0.0021              | 0.0017            | 0.0983             | 0.0388              | 0.0315            | 7,566                                          | 6,162             | 23,710               | 12                       | 21,143                 | 2,555                     |
| Alcotex 72.5         | 250.0000            | 245.4141            | 0.0076            | 0.0045              | 0.0049            | 0.1900             | 0.1119              | 0.1197            | 15,899                                         | 17,325            | 24,977               | 794                      | 27,746                 | (3,564)                   |
| AMS                  | 0.0000              | 65.4076             | 0.0000            | 0.0006              | 0.0018            | 0.0000             | 0.0000              | 0.0117            | 2,070                                          | 6,354             | (4,156)              | (4,156)                  | 0                      | 8,366                     |
| isonox 132           | 131.6600            | 133.4480            | 0.0112            | 0.0082              | 0.0064            | 0.1475             | 0.1076              | 0.0852            | 29,022                                         | 22,668            | 22,133               | (405)                    | 14,172                 | 0                         |
| Lubricol 48n         | 0.0000              | 34.9082             | 0.0000            | 0.0000              | 0.0110            | 0.0000             | 0.0000              | 0.0385            | 93                                             | 39,200            | (13,684)             | (13,684)                 | 0                      | 0                         |
| Atmer 129, GMS       | 100.0000            | 0.0000              | 0.0013            | 0.0005              | 0.0000            | 0.0130             | 0.0051              | 0.0000            | 1,819                                          | 0                 | 4,618                | 0                        | 2,799                  | 1,819                     |
| calcium stearate dry | 39.0228             | 57.9649             | 0.0174            | 0.0036              | 0.0072            | 0.0679             | 0.0141              | 0.0419            | 12,813                                         | 25,650            | 9,252                | (4,859)                  | 19,120                 | (5,009)                   |
| Patco AS-22          | 0.0000              | 0.0000              | 0.0000            | 0.0156              | 0.0000            | 0.0000             | 0.0000              | 0.0000            | 55,434                                         | 0                 | 0                    | 0                        | 0                      | 0                         |
| Ethanol              | 0.0000              | 46.0403             | 0.0000            | 0.0000              | 0.0002            | 0.0000             | 0.0000              | 0.0010            | 0                                              | -343              | 343                  | 343                      | 0                      | 0                         |
| subtotals            |                     |                     | 1.03070           | 1.02983             | 1.02501           | 19.3113            | 19.0520             | 20.0879           | 36,583,233                                     | 7,135,966         | (275,889)            | (406,197)                | 92,104                 | 38,204                    |
| b- offgrade          | 22.0000             | 0.0000              | -0.0000           | 0.0001              | 0.0000            | -0.0000            | 0.0002              | 0.0000            | 338                                            | 0                 | (0)                  | 0                        | (74)                   | 74                        |
| debox                | 22.0000             | 22.0000             | -0.01985          | -0.01985            | -0.01207          | -0.4367            | -0.4367             | -0.2655           | -705,144                                       | -428,700          | (60,818)             | 0                        | 0                      | (60,818)                  |
| Sifter               | 14.0000             | 14.0000             | -0.0025           | -0.0025             | -0.0089           | -0.0035            | -0.0035             | -0.0124           | -8,881                                         | -31,553           | 3,174                | 0                        | 0                      | 3,174                     |
| culls                | 14.0000             | 14.0000             | -0.0026           | -0.0026             | -0.0014           | -0.0036            | -0.0036             | -0.0020           | -9,236                                         | -5,000            | (593)                | 0                        | 0                      | (593)                     |
| Pond resin           | 10.0000             | 10.0000             | -0.00286          | -0.00286            | -0.00445          | -0.0286            | -0.0286             | -0.0645           | -101,598                                       | -229,250          | 12,765               | 0                        | 0                      | 12,765                    |
| subtotals            |                     |                     | -0.02322          | -0.02321            | -0.01955          | -0.4724            | -0.4722             | -0.3444           | -824,521                                       | -694,503          | (45,471)             | 0                        | (74)                   | (45,397)                  |
| Gain/(Loss)          | (.00748)            | (.00662)            | (.00546)          |                     |                   |                    |                     |                   | (193,981)                                      |                   |                      |                          |                        |                           |
| Totals               | 1.00000             | 1.00000             | 1.00000           | 1.00000             | 1.00000           | 18.8389            | 18.5798             | 19.7435           | 35,523,642                                     | 7,013,610         | (321,360)            | (406,197)                | 92,030                 | (7,193)                   |

ABD000056501

| Raw Material Name | Budget Cent/Unit | Actual Cent/Unit | Budget Unit/Lb | Standard Unit/Lb | Actual Unit/Lb | Budget Cents/Lb | Standard Cent/Lb | Actual Cent/Lb | Total units based on Product mix/ Inventory | Actual Dollars | Total \$ Variance | Variance due to price | Variance due to mix | Variance due to effec. |
|-------------------|------------------|------------------|----------------|------------------|----------------|-----------------|------------------|----------------|---------------------------------------------|----------------|-------------------|-----------------------|---------------------|------------------------|
| Electricity       | 4.5100           | 4.4163           | .12798         | .12798           | .12603         | .5772           | .5772            | .5566          | 4,546,316                                   | 197,728        | 7,311             | 4,194                 | 0                   | 3,117                  |
| Natural Gas       | .2020            | .1683            | 1.91071        | 1.91071          | 2.03211        | .3860           | .3860            | .3420          | 67,875,378                                  | 121,491        | 15,617            | 24,328                | 0                   | (8,711)                |
| Water             | 1.1830           | 1.2114           | .01603         | .01603           | .02383         | .0190           | .0190            | .0289          | 569,444                                     | 10,256         | (3,519)           | (240)                 | 0                   | (3,279)                |
| Propane           | 55.7000          | 0.0000           | .00011         | .00011           | 0.00000        | .0061           | .0061            | 0.0000         | 3,908                                       | 0              | 2,177             | 0                     | 0                   | 2,177                  |
| Bus 80/Elvicas 90 | 1113.4734        | 1065.6080        | .00002         | .00014           | .00003         | .0223           | .1595            | .0331          | 5,090                                       | 11,763         | (3,832)           | 527                   | (48,760)            | 44,400                 |
| subtotals         |                  |                  | 2.05485        | 2.05497          | 2.18200        | 1.0105          | 1.1478           | .9605          | 73,000,135                                  | 77,512,732     | 341,218           | 28,810                | (48,760)            | 37,703                 |
| Paper bags        | 27.7000          | 25.8723          | .00030         | .00030           | .00043         | .0083           | .0083            | .0110          | 10,657                                      | 15,132         | 3,915             | 277                   | 0                   | (1,240)                |
| Boxes             | 1165.1000        | 1477.7778        | 0.00000        | .00000           | .00000         | 0.0000          | .0000            | .0011          | 0                                           | 27             | 399               | (84)                  | (4)                 | (311)                  |
| box liner         | 79.6400          | 62.9630          | 0.00000        | .00000           | .00000         | 0.0000          | .0000            | .0000          | 0                                           | 27             | 17                | 5                     | (0)                 | (21)                   |
| Wooden Pallets    | 652.0000         | 706.0606         | .00001         | .00001           | .00001         | .0065           | .0065            | .0072          | 356                                         | 363            | (247)             | (196)                 | (2)                 | (48)                   |
| subtotals         |                  |                  | .00031         | .00031           | .00044         | .0148           | .0148            | .0194          | 11,013                                      | 15,549         | 6,894             | 0                     | (6)                 | (1,620)                |

|               |            |           |              |              |            |               |
|---------------|------------|-----------|--------------|--------------|------------|---------------|
| Overall Total | Prime lbs  | Actual \$ | Total Var. : | Price Var. : | Mix Var. : | Effec. Var. : |
|               | 35,523,642 | 7,361,722 | (305,233)    | (377,386)    | 43,264     | 28,890        |

|             |         |         |         |
|-------------|---------|---------|---------|
| Cents/Pound | Budget  | Stand.  | Actual  |
|             | 19.8642 | 19.7424 | 20.7234 |

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