

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

PLASTIC ADDITIVES DEPARTMENT

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE DEC 1975

CY-RI 005792

Chicago, Illinois 1/24/76

Mr. H. C. Gaffney

Chicago, Illinois

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STANDARD COST VARIATION

Month of December 1975

During the month of December 1975 the Chicago Plant generated a favorable variation of \$35,288. as shown below:

	December 1975 Favorable (Unfavorable)	Cumulative Favorable (Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	\$ 950.	\$(101,508.)
Stabilizers	(8,698.)	(166,421.)
Plant General Expense	(8,368.)	5,443.
Contr l Laboratory	63.	(1,317.)
Plant Protection	7,122.	862.
Steam	(825.)	2,094.
Sub Total	(9,756.)	(260,887.)
2. <u>Material Price Variance</u>	45,044.	280,575.
Sub Total	35,288.	19,688.
3. <u>Inventory Revaluation</u>	-0-	-0-
Grand Total	\$35,288.	\$ 19,688.

A comparison of Production Level vs Budget is tabulated below:

<u>Production Department</u>	<u>December 1975</u>	<u>Y-T-D Cumulative</u>
Litharge	110.8%	60.1%
Stabilizers	67.4%	49.0%
Total Plant	85.5%	53.6%

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STANDARD COST VARIATION
Month of December 1975

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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>Stabilizers</u>	<u>Service Department</u>	<u>December Total</u>	<u>Y-T-D Total</u>
<u>Performance</u>					
Materials & Containers	\$ 17.	\$(2,297.)		\$(2,280.)	\$ (10,113.)
Labor	(1,195.)	578.		(217.)	58,426.
Sub Total	(1,178.)	(1,319.)		(2,497.)	48,313.
<u>Price</u>					
Labor	(570.)	(1,327.)		(1,897.)	(6,667.)
<u>Expenditures</u>	(1,132.)	(1,355.)	(2,008.)	(4,495.)	(47,729.)
<u>Volume</u>	3,830.	(4,697.)		(867.)	(254,804.)
Total	\$ 950.	\$(8,698.)	\$(2,008.)	\$(9,756.)	\$(260,837.)

An analysis of the current months variance is tabulated below:

1. Manufacturing Variance

Performance

Materials & Containers

Cyastab 908 Dustless and 918

Higher than standard usage of Cyastab 908 Dustless and 918. This will be adjusted in January

(3,002.)

Other usage variation

722.

(2,280.)

Labor

Higher than budgeted direct labor in Litharge Department as a result of operating at a 111% rate and lower than budgeted labor in the Stabilizers which operated at a 67% rate. Net variation

(217.)

Price

Labor

Slightly higher than budgeted overtime and rate increases

(1,897.)

Expenditures - Litharge and Stabilizers

Production Salaries

Higher than budgeted premium pay and higher than monthly average salary increases

(1,454.)

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STANDARD COST VARIATION
Month of December 1975

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<u>Purchased Utilities</u>		
Higher than budgeted unit cost for electricity and natural gas for December	(1,273.)	
Other expenditures	<u>240.</u>	(2,437.)
<u>Expenditures - Plant General</u>		
Unfavorable variation as follows:		
Salaries and wages	(2,330.)	
Purchased Services (Legal Fees & Clothing Serv.)	(2,660.)	
Miscellaneous (Blood Leads & Travel and Living)	(1,505.)	
Other expenditures	<u>(1,873.)</u>	(8,368.)
<u>Expenditures - Steam</u>		
Natural gas cost higher than budget	(1,135.)	
Other expenditures	<u>310.</u>	(825.)
<u>Expenditures - Plant Protection</u>		
Revision in property taxes to be paid in 1975 has caused a favorable variation of	7,247.	
Other variation	<u>(125.)</u>	7,122.
<u>Expenditures - Control Lab</u>		
		63.
<u>Volume</u>		
<u>Litharge - Production Volume 110.8% of budget</u>	3,830.	
<u>Stabilizers - Production Volume 67.4% of budget</u>	<u>(4,697.)</u>	<u>(867.)</u>
Total Manufacturing Variance		(9,756.)
2. <u>Material Price Variance</u>		
Significant item is listed below:		
<u>Pig Lead</u>		
Lower than standard Pig Lead price of \$.0500 per pound during December	45,328.	
Other price variance	<u>(284.)</u>	<u>45,044.</u>
Total Variation for December 1975		<u>\$ 35,288.</u>

CY-RI 005795

STANDARD COST VARIATION
Month of December 1975

Page 4.

The allocation of the net variation of \$35,200. to the Plastic Additives Department amounts to \$17,267. as follows:

Manufacturing	\$(3,200.)
Material Price	26,467.
Inventory Revaluation	<u>-0-</u>
	<u>\$17,267.</u>

B. G. Witherspoon
B. G. Witherspoon

BGW:j1

CY-RI 005796

I N D E X

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2. ANALYSIS OF STANDARD COST VARIANCE AND ALLOCATION BY
COMMERCIAL RESPONSIBILITY
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AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE.
November, 1975

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	<u>CURRENT MONTH</u>	<u>CUMULATIVE</u>
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants		<u>20781.</u>
Materials (Mfg.) Other ACCO Plants	<u>222.</u>	<u>2472.</u>
Manufactured Goods	<u>322,800</u>	<u>7591720.</u>
Purchased Raw Materials	<u>72573</u>	<u>1223512.</u>
Containers	<u>3843.</u>	<u>2231.</u>
Materials & Containers Price Variance	<u>(45044)</u>	<u>(220575)</u>
TOTAL	<u>567734</u>	<u>4292122.</u>
<u>DIRECT LABOR & RELATED EXPENSE</u>		
Hourly Labor	<u>12115.</u>	<u>254411.</u>
Vacation & Holiday Payments	<u>2377.</u>	<u>2900.</u>
Payroll Taxes & Insurance	<u>1270.</u>	<u>2182.</u>
TOTAL	<u>15702.</u>	<u>162422.</u>
<u>OTHER EXPENSES</u>		
Other Wages	<u>3527.</u>	<u>25222.</u>
Salaries-Supervisor	<u>1203.</u>	<u>12236.</u>
Salaries-Other	<u>9776.</u>	<u>94225.</u>
Payroll Taxes & Insurance	<u>1118.</u>	<u>12251.</u>
Postage		<u>1653.</u>
Telephone	<u>432.</u>	<u>5387.</u>
Teletype & Telegraph	<u>214.</u>	<u>2514.</u>
Equipment Rental	<u>746.</u>	<u>5208.</u>
Property Taxes	<u>(4448)</u>	<u>26352.</u>
Property Insurance	<u>907.</u>	<u>7063.</u>
Purchased Service ADT		<u>2013.</u>
Purchased Services	<u>5577.</u>	<u>28209.</u>
Miscellaneous Expense	<u>2411.</u>	<u>2978.</u>
Depreciation	<u>1092.</u>	<u>72897.</u>
TOTAL	<u>32252.</u>	<u>374563.</u>
<u>OPERATING, MAINT., CONST, SUPPLIES & SERVICE</u>		
Operating Supplies	<u>1335.</u>	<u>16109.</u>
Maintenance Materials	<u>5321.</u>	<u>12386.</u>
Construction Materials - Job Orders	<u>17012.</u>	<u>21989.</u>
Contract Work-Job Orders	<u>2040.</u>	<u>7543.</u>
Purchased Maintenance	<u>1841.</u>	<u>22146.</u>
TOTAL	<u>27595.</u>	<u>27131.</u>
CARRIED FORWARD	<u>144443</u>	<u>4867237.</u>

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AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE
April 1, 1955

Page 2 of 2

	CURRENT MONTH	CUMULATIVE
BROUGHT FORWARD	<u>644443</u>	<u>48672237</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>4890</u>	<u>49413</u>
Gas	<u>4738</u>	<u>40021</u>
Water	<u>323</u>	<u>3200</u>
Fuel Oil		<u>15703</u>
TOTAL	<u>10211</u>	<u>106339</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
Service Charge-Willow Island	<u>415</u>	<u>5268</u>
Service Charge-Bound Brook	<u>1382</u>	<u>13258</u>
Service Charge-Stamford <i>8312</i>		<u>1152</u>
Service Charge-Michigan City	<u>450</u>	<u>5669</u>
TOTAL	<u>2247</u>	<u>25347</u>
TOTAL PLANT COST	<u>65221</u>	<u>4097723</u>
<u>ADD PROVISIONS</u>		
Vacation and Holiday	<u>(376)</u>	<u>—</u>
Maintenance & Repair	<u>5250</u>	<u>76531</u>
Fixed Expense	<u>(5276)</u>	<u>—</u>
TOTAL	<u>(152)</u>	<u>76531</u>
<u>DEDUCT CHARGES TO OTHER ACCOUNTS</u>		
Charges to Other Plants	<u>—</u>	<u>2500</u>
Construction Work In Progress	<u>19052</u>	<u>31533</u>
Research Expense	<u>—</u>	<u>—</u>
Maintenance & Repair Reserve	<u>10864</u>	<u>76530</u>
57 A/C Idle Plant	<u>—</u>	<u>—</u>
Selling Expense-O&B Wayne Control	<u>233</u>	<u>2926</u>
Selling Expense-Lab Service	<u>1326</u>	<u>16164</u>
Warehouse & Shipping Expense	<u>3318</u>	<u>42711</u>
TOTAL	<u>35373</u>	<u>179434</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>62456</u>	<u>4876020</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>322800</u>	<u>2521720</u>
NET: ACTUAL COST OF GOODS PRODUCED	<u>298356</u>	<u>2314300</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped <i>304040</i>	<u>2481605</u>	
Inv. Adj. Mfg'd Goods <i>(127)</i>	<u>(32436)</u>	
Chg. In Inv. Increase (Decrease) <i>129726</i>	<u>(115181)</u>	
Std. Cost of Net Production	<u>33644</u>	<u>233288</u>
Std. Cost Variation-Favorable (Unfavorable)	<u>25288</u>	<u>19688</u>
% Variation From Net Std. Cost Production	<u>10.67%</u>	<u>.9%</u>

CY-RI 005799

APPENDIX - UNFAVORABLE

ORGANIC CHEMICALS DIVISION
CHICAGO PLANT

DISTRIBUTION OF STANDARD COST VARIATION

December 1975

Division	MANUFACTURING		REVALUATION	
	CURRENT PERIOD	CUMULATIVE	CURRENT PERIOD	CUMULATIVE
Organic Chemical Division				
Dyes	435	1664		
Textile Chemicals				
Plastic Additives - Lead Stabilizers	15051	(50652)		
Plastic Additives - Litharge	2216	8736		
Refinery Chemicals				
Total OCD	17702	(42252)		
Other Divisions				
Plastics				
Formica				
Pigments	16787	61293		
Agricultural				
International	(27)	(486)		
Industrial				
Canadian	826	1133		
Lederle				
Fine Chemicals				
Total Other Div.	17586	61940		
Grand Total	35288	19688		

CY-RI 005800

ANALYSIS OF STANDARD COST VARIATION

ORGANIC CHEMICALS DIVISION

PLANT

December 1975

PARENTHESES - UNFAVORABLE

Initialed	Date
Prepared By	
Approved By	

		In Thousands Dollars	
		Current Month	Cumulative
1	Material		
2	Price	450.44	280575
3	Performance	(2280)	(10113)
4	Total	427.64	270462
5			
6	Labor		
7	Price	(189.7)	(6667)
8	Performance	(217)	58426
9	Total	(121.4)	21759
10			
11	Expenditure	(4490)	(44752)
12			
13	Volume and Product Mix	(6474)	(254104)
14	Vac. & Hol. Shutdown Equalization Res.	5602	
15	Total Mfg. Variance	35288	9622
16			
17	Inventory Revaluation		
18			
19	Total Variance	35288	19622
20			
21	Absorbed by Origination Plant/Division	17702	(47252)
22	Transferred to Other Divisions (Sch. II)	17586	11540
23		35288	19622
24			
25	Production Volume		
26	Standard Cost of Production	3554.44	1239288
27	Actual Cost of Production	2705.26	2314500
28	Variance	352.11	19622
29	Variance % of Standard Value	10.47%	1.6%
30	Inventory Revaluation		
31	Total Variance	35288	19622
32			
33	Operations and/or Production budget based		
34	on production during period (Flexible budget)		
35			
36	Rate of Operation	85.5%	53.6%
37	(Fixed Exp. earned credit vs budgeted		
38	monthly average)		
39			
40	Fixed Expenses Earned	38133	274204
41	Fixed Expenses Budgeted	44607	549208

CY-RI 005801

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 681 DEPARTMENT 681
 PERIOD DEC 1975
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE	
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9536981	LITHARGE COLOR MAKER	01	393,000	.260700	102,455	3,086,050	804,533
9536983	LITHARGE CUST STL DR	01	134,400	.257500	34,608	633,600	163,152
9536984	LITHARGE STEEL DRUMS	01		.258800		45,550CR	11,708CR
9536980	LITHARGE BULK	21	1,155,661	.251400	290,533	7,606,499	1,912,273
	ACTUAL EXPENDITURES				428,468CR		2,969,673CR
	VARIATION				872CR		101,502CR
GROSS PRODUCTION AT STD			1,683,061		427,596	11,280,599	2,868,170

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD DEC 1975
 PLANT CHICAGO

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 LADDIE #15	01	33,750	.256400	8,653		532,355	136,495
9534502	SCOTCH LADDIE #40	01	110,100	.256900	28,284		671,850	172,598
9534505	SCOTCH LADDIE #611	01	2,200	.228800	503		6,700	1,532
9534506	SCOTCH LADDIE #621	01	65,050	.194600	12,658		423,950	82,500
9534509	SCOTCH LADDIE #15-24	01	48,336	.260700	12,601		415,344	108,280
9534513	CYASTAB #15 DUSTLESS	01	550CR	.257500	141CR		41,000	10,557
9534582	BULK LEAD CARBONATE	21	225,920	.247100	55,824		1,877,435	463,914
9534801	CYASTAB 304	01		.536000			48,050	25,754
9534803	SCOTCH LADDIE #563	01	71,200	.250800	17,856		720,200	180,626
9534804	SCOTCH LADDIE #583	01	5,050	.280400	1,416		95,850	26,876
9534805	SCOTCH LADDIE #593	01		.213700			83,500	17,844
9534807	SCOTCH LADDIE #810	01	103,390	.259900	26,871		1,277,146	331,930
9534808	SCOTCH LADDIE #830	01		.243100			250CR	60CR
9534810	SCOTCH LADDIE #523	01	41,500	.305200	12,665		166,000	50,663
9534811	SCOTCH LADDIE 593 OL	01		.222000			10,250	2,275
9534814	SCOTCH LADDIE 810 DU	01		.316300			6,950CR	2,198CR
9534815	SCOTCH LADDIE 810 DU	01		.271800			9,840	2,674
9534816	SCOTCH LADDIE 810 DU	01		.260300			21,879	5,695
9534817	CYASTAB 563 DUSTLESS	01		.251200			7,800	1,959
9534818	CYASTAB #593	01		.253500			2,100	532
9534901	SCOTCH LAD #712	01	1,100	.539600	593		22,430	12,103
9534902	SCOTCH LADDIE 71201L	01		.529800			164,800	87,311
9534903	SCOTCH LADDIE #720	01	2,850	.587800	1,675		8,250	4,849
9535001	SCOTCH LADDIE #908	01	73,950	.348000	25,734		495,087	172,290
9535002	SCOTCH LADDIE #916	01	4,970	.270600	1,344		37,390	10,117
9535003	SCOTCH LADDIE #948	01		.251200			15,200	3,818

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD DEC 1975
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	CURRENT MONTH			YEAR TO DATE	
				STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS	
9535005	SCOTCH LADDIE #988	01	100	.382300	38	12,300	4,702	
9535009	SCOTCH LADDIE 900 OI	01		.347300		17,500	6,077	
9535010	CYASTAB 919	01	78,000	.264200	20,607	450,850	119,114	
9535011	CYASTAB #900 DU	01	4,747	.349300	1,658	12,535	4,378	
9535012	CYASTAB	01		.383600		6,050	2,320	
ACTUAL EXPENDITURES					241,327CR		2,213,960CR	
VARIATION					12,480CR		166,423CR	
GROSS PRODUCTION AT STD				871,663	228,846	7,646,441	2,047,537	

CY-RI 005804

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT L1 CHARGE 601
 PERIOD DEC 1975
 PLANT CHICAGO 097

ANALYSIS OF VARIATION PRICE OPERATION VOLUME

DEPT VARIANCE

STANDARD

ACTUAL

BUDGET

EXPENSE CLASSIFICATION

TOTAL

PURCHASED RAW MATERIALS
 MFG MATERIALS DD
 CONTAINERS
 TOTAL

268691
 132588
 1608
 402904

17

17

DIRECT LABOR
 DIRECT LABOR
 PAYROLL TAXES
 PAYROLL INSURANCE
 TOTAL

3708
 3708
 3708
 3708
 3708

17

17

VAC & MTL PAY
 TOTAL

2330
 2330
 2330
 2330
 2330

563-

1764-

1911

SALARIES-PRODUCTION SUPV
 PAYROLL TAXES
 PAYROLL INSURANCE
 TOTAL

2807
 195
 18
 2980

1222-

709

1931-

1573-

1952-

229

DEPARTMENT LITHARGE
PERIOD DEC 1975
PLANT CHICAGO

681
097

EXPENSE
CLASSIFICATION

ANALYSIS OF VARIATION
PRICE OPERATION VOLUME

CLASSIFICATION	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	PRICE	OPERATION	VOLUME
DEPRECIATION	1085	1085	1198	113			113
TOTAL	1085	1085	1198	113			113

OPERATING SUPPLIES
TOTAL

129

PURCHASED ELECTRICITY
PURCHASED WATER
PURCHASED GAS
TOTAL

627

TOTAL OLY EXP

570- 1474- 322

MAINTENANCE PROVISION
TOTAL

1130

LAB CONTROL
TOTAL

56

PLANT PROTECTION
TOTAL

35

PLANT GENERAL
TOTAL

463

TOT ALLG EXP

1684

SPECIAL DEPT
Maintenance (1940)
Materials (1940)
Utilities (1940)
TOTAL

570- 2310- 2000
(1940)
(1940)
(1940)
TOTAL

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT ELEMENTS 682
PERIOD DEC 1975
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	10517	17282				
RAW MATERIALS ACCO	217	222				
RAW MATERIALS UCU	6441					
MPG MATERIALS UCU	188021	190212				
CONTAINERS	2458	2235				
TOTAL	207654	209451	207654	2297-	2297-	
DIRECT LABOR	7326					
DIRECT LABOR	6568					
PAYROLL TAXES	602					
PAYROLL INSURANCE	51					
TOTAL	7326	7271	4968	2253-	1327-	1432 2358-
VAC & HOL PAY	324					
TOTAL	324	778	365	413-	454-	41
SALARIES-PRODUCTION SUPV	2444					
PAYROLL TAXES	129	2446				
PAYROLL INSURANCE	15	142				
RENTAL OF EQUIPMENT	250	15				
TOTAL	2838	2603	1423	780-	235	1015-
DEPRECIATION	3095					
TOTAL	3095	3016	2004	1012-	79	1091-
OPERATING SUPPLIES	116					
TOTAL	116	3016	116	116		116

CY-RI 005807

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT MEMPHIS
PERIOD DEC 1975
PLANT CHICAGO

BUDGET 682
097

EXPENSE CLASSIFICATION

ANALYSIS OF VARIATION
PRICE OPERATION VOLUME

DEPT
VARIANCE

STANDARD

ACTUAL

BUDGET

PURCHASED ELECTRICITY
PURCHASED WATER
PURCHASED GAS
TOTAL

1872

2167
19
1546
3742

1900-

1980-

TOTAL DIR EXP

223245

227361

218822

9539-

1327-

4423-

STEAM
TOTAL

1667

2178
2178

1687

491-

491-

TOT UTILITIES

1687

2178

1687

491-

491-

MAINTENANCE PROVISION
TOTAL

2622
2622

2016
2016

1731

285-

606

891-

LAB CONTROL
TOTAL

1132
1132

1132
1132

817

315-

315-

PLANT PROTECTION
TOTAL

1846
1846

1846
1846

1194

652-

652-

652-

CY-RI 005808

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1975
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PLANT GENERAL	6797	6797	6797	4598	2199-	2199-
TOTAL		6797	6797	4598	2199-	2199-
TOT ALLOC EXP	12397	11791	8349	3451-	696	4057-
TOTAL DEPT	237329	241330	228849	12481-	1327-	2674- 8480-
<i>Subsidiary Division</i>						
Vacation	(2116)	(2116)	2116			2116
Continuing Expenses	(1667)	(1667)	1667			1667
	(3783)	(3783)	3783			3783
	233546	237547	228849	(8698)		(1327) (2674) (4697)

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO 097

PLAN EXPENSE ANALYSIS

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	279208	285973				
RAW MATERIALS ACCO	217	222				
RAW MATERIALS OGD	6441	322800				
MFG MATERIALS OD	320662	3843				
CONTAINERS	4030	612838				
TOTAL	610558	610558			2280-	2280-
DIRECT LABOR	11034	12113				
DIRECT LABOR		1190				
PAYROLL TAXES		100				
PAYROLL INSURANCE	11034	13403				
TOTAL				10587	2816-	1897- 472- 447-
VAC & HUL PAY	2654	2399				
TOTAL	2654	2399		764	1635-	255 1890-
SALARIES-PRODUCTION SUPV	5251	6705				
PAYROLL TAXES	284	389				
PAYROLL INSURANCE	33	41				
RENTAL OF EQUIPMENT	250	7135				
TOTAL	5818			5032	2103-	1317- 786-
DEPRECIATION	4180	4101				
TOTAL	4180	4101		3202	899-	79 978-
OPERATING SUPPLIES	245					
TOTAL	245			245	245	245

CY-RI 005810

PLAI EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
		5821				
PURCHASED ELECTRICITY			4231			
PURCHASED WATER			394			
PURCHASED GAS			2469			
TOTAL		5821	7094	5821	1273-	1273-
TOTAL DIR EXP		640310	646970	636209	10761-	1897- 4763- 4101-
STEAM		1687	2178			
TOTAL		1687	2178	1687	491-	491-
TOT UTILITIES		1687	2178	1687	491-	491-
MAINTENANCE PROVISION		4869	4599			
TOTAL		4869	4599	5108	509	270 239
LAB CONTROL		1192	1192			
TOTAL		1192	1192	933	259-	259-
PLANT PROTECTION		2494	2494			
TOTAL		2494	2494	1877	617-	617-

CY-RI 005811

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO 097

PLANT EXPENSE ANALYSIS

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PLANT GENERAL	12366	12366	12366	10630	1736-	1736-
TOTAL	12366	12366	12366	10630	1736-	1736-
TOT ALLOC EXP	20921	20651	20651	18548	2103-	2373-
TOTAL PLANT	662918	669799	669799	656444	13355-	1897- 4984- 6474-
DEDUCT						
Usage mfg met Own	322800	322800	322800	322800		(1897) (4984) (6474)
ANS - Shutdown Provision	340118	346999	346999	333644	(13355)	376 5226 5602
Vacations & Holiday	(376)	(376)	(376)		376	
Continuing Expenses	(5226)	(5226)	(5226)		5226	
	(5602)	(5602)	(5602)		5602	
	334576	341397	341397	333644	(7753)	(1897) (4984) (872)
Service Dept Variances						
Plant General Expense	825	825	825		(825)	(825)
Control Plant	8366	8366	8366		(8366)	(8366)
Plant Protection	(64)	(64)	(64)		64	64
	(7124)	(7124)	(7124)		7124	7124
	2003	2003	2003		(2003)	(2003)
net mfg Cost Variances	334576	343400	343400	333644	9756	(1897) (6987) (872)
net Price Variances	334576	(45044)	(45044)	333644	115044	45044 43147 (6987) (872)

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT CHARGE 681
 PERIOD DEC 1975
 PLANT CHICAGO 097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS		1768512	1768235			
MFG MATERIALS DD		924040	923667			
CONTAINERS		12243	14981			
TOTAL		2704795	2706883	2704795	2088-	2088-
DIRECT LABOR		61608				
DIRECT LABOR			37629			
PAYROLL TAXES			2962			
PAYROLL INSURANCE			400			
TOTAL		61608	40991	37217	3774-	33- 20650 24391-
VAC & HOL PAY		4164				
TOTAL		4164	6624	2649	3975-	2468- 1915-
OTHER WAGES-HOURLY			1545			
SALARIES-PRODUCTION SUPV		33675	43075			
PAYROLL TAXES		1856	2597			
PAYROLL INSURANCE		206	275			
MISCELLANEOUS EXPENSE			2			
TOTAL		35737	47494	21258	26236-	11757- 14479-
DEPRECIATION		13020	13020			
TOTAL		13020	13020	7946	5074-	5074-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1975
 PLANT CHICAGO 097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES	822		54			
OTHER OPERATING SUPPLIES	822		54	822	768	768
TOTAL						
PURCHASED ELECTRICITY	25864		18684			
PURCHASED WATER			2514			
PURCHASED FUEL OIL			13705			
PURCHASED GAS			7757			
TOTAL	25864		42660	25864	16796-	16796-
TOTAL DIR EXP	2846010		2857126	2800551	57175-	33- 11683- 49459-
MAINTENANCE PROVISION	37320		36356			
TOTAL	37320		36356	72385	13971-	964 14935-
LAB CONTROL	1000		1009			
TOTAL	1000		1003	761	242-	3- 239-
PLANT PROTECTION	7766		7765			
TOTAL	7766		7765	4538	3227-	1 3228-
PLANT GENERAL	66824		66823			

DEPARTMENT: EXPENSE ANALYSIS

DEPARTMENT: BLENDS
 PERIOD: DEC 1975
 PLANT: CHICAGO

602
 097

YEAR TO DATE

CLASSIFICATION

EXPENSE

BUDGET

STANDARD

DEPT VARIANCE

ANALYSIS OF VARIATION PRICE OPERATION VOLUME

PURCHASED RAW MATERIALS 131163
 RAW MATERIALS ACCO 8472
 RAW MATERIALS OGD 20761
 MFG MATERIALS OGD 1658053
 CONTAINERS 23350
 TOTAL 1857789

8025-

DIRECT LABOR 92675
 DIRECT LABOR 57412
 PAYROLL TAXES 4035
 PAYROLL INSURANCE 563
 TOTAL 92675

6634- 36899 47569-

17304-

VAC & HIL PAY 6513
 TOTAL 3176

3337 3323-

14

OTHER WAGES-HOURLY 2004
 SALARIES-PRODUCTION SUPV 29320
 PAYROLL TAXES 1946
 PAYROLL INSURANCE 180
 RENTAL OF EQUIPMENT 3000
 TOTAL 34046

979- 17751-

18730-

DEPRECIATION 57136
 TOTAL 37136

1036 18903-

17867-

UPPER MER EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1975
 PLANT CHICAGO 097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES		951	3155-			
OTHER OPERATING SUPPLIES		951	3155-	951	4306	4306
TOTAL						
PURCHASED ELECTRICITY		16843	24008			
PURCHASED WATER			687			
PURCHASED GAS			13254			
TOTAL		16843	37949	16843	21106-	21106-
TOTAL DIR EXP		2045953	2037119	1938407	78712-	6634- 15468 87540-
STEAM		14440	27443			
TOTAL		14440	27443	14440	13003-	13003-
TOT UTILITIES		14440	27443	14440	13003-	13003-
MAINTENANCE PROVISION		33173	31385			
TOTAL		33173	31385	16238	15147-	1788 16933-

PLANT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO

097

YEAR TO DATE

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

TOTAL

PURCHASED RAW MATERIALS 1899675 1923393
RAW MATERIALS ACCO 2185 8472
RAW MATERIALS OGD 49115 20781
MFG MATERIALS OGD 2577078 2581720
CONTAINERS 34531 38331
TOTAL 4562584 4572697

10114-

10113-

DIRECT LABOR 154283
DIRECT LABOR 95441
PAYROLL TAXES 6997
PAYROLL INSURANCE 963
TOTAL 154283 103401

71960-

6667-

57549

21078-

VAC & HOL PAY 10677
TOTAL 10677 9800

4838-

877

3961-

OTHER WAGES-HOURLY
SALARIES-PRODUCTION SUPV 62995
PAYROLL TAXES 3602
PAYROLL INSURANCE 486
RENTAL OF EQUIPMENT 3000
MISCELLANEOUS EXPENSE 2
TOTAL 69783 82519

32230-

12736-

44966-

PLANT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO

YEAR TO DATE
097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
DEPRECIATION	50156	50156	49120	26179	22941-	1036 23977-
TOTAL			49120			
OPERATING SUPPLIES	1773	1773	3301-			
OTHER OPERATING SUPPLIES	1773	1773	3301-	1773	5074	5074
TOTAL						
PURCHASED ELECTRICITY	42707	42707	42692			
PURCHASED WATER			3201			
PURCHASED FUEL OIL			13705			
PURCHASED GAS			21011			
TOTAL		42707	80609	42707	37902-	37902-
TOTAL DIR EXP		4891963	4894845	4758958	135887-	6667- 3785 134895-
STEAM	14440					
TOTAL		14440	27443	14440	13003-	13003-
TOT UTILITIES		14440	27443	14440	13003-	13003-

CY-RI 005820

097
YPAH III JALF

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DIFF. VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
MAINTENANCE	PROVISION	70493	67741			
TOTAL		<u>70493</u>	67741	48623	25118-	2752 31870-
LAB CONTROL		15314	15317			
TOTAL		15314	15317	8003	7314-	3- 7311-
PLANT PROTECTION		29916	29912			
TOTAL		<u>29916</u>	29912	15413	14499-	4 14503-
PLANT GENERAL		148386	148384			
TOTAL		148386	148384	80271	68113-	2 68115-

TOTAL ALLOC. EXP.		264109	261354	142310	119044-
<u>TOTAL PLANT</u>					
Direct		5170512	5143642	4915708	267434-
Indirect		2581720	2541720	2581720	(267934)
		2581720	2541720	2581720	(267934)
<u>Grand Total</u>					
		7752232	7685362	7500428	534868-
<u>Plant Construction</u>					
		5170512	5143642	4915708	267434-
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Maintenance</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Construction</u>					
		2581720	2541720	2581720	(267934)
<u>Plant Operation</u>					

DEPARTMENT OF EXPENSE ANALYSIS

DEPARTMENT PLANT GENERAL 299
PERIOD DEC 1975
PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE	
				ACTUAL	DOLLARS VARIANCE
PAYROLL TAXES				228	CR 228CR
PAYROLL INSURANCE					
OTHER WAGES-HOURLY	531	1,058	227CR	10,175	3,803CR 1,236
SALARIES-PRODUCTION SUPV	103		103		
SALARIES-OTHER	3,459	5,465	1,906CR	41,859	361CR
PAYROLL TAXES	217	170	46	2,840	236CR
PAYROLL INSURANCE	5	15	10CR	257	197CR
POSTAGE	42		42	452	51
TELEPHONE	450	451	20	4,381	114
TELETYPE & TELEGRAPH	192	213	21CR	2,513	204CR
RENTAL OF EQUIPMENT	33	945	912CR	3,271	2,875CR
IPS-WILLOW ISLAND	415	415		5,263	286CR
IPS HIGH CITY	450	450		5,668	268CR
IPS-WAYNE		496	496CR	496	496CR
IPS-ROUND BROOK	822	661	161	10,062	198CR
PURCHASED SERVICE-OTHER	2,917	5,577	2,660CR	21,567	13,436
MISCELLANEOUS EXPENSE	776	2,281	1,505CR	9,694	382CR
DEPRECIATION	636	634	2	7,493	139
APPAREL ISSUES		500	500CR	3,171	3,171CR
OTHER OPERATING SUPPLIES	542	795	253CR	5,066	1,437
EMPLOYEE ISSUE SUBSIDIZE				20	20
IPS-ENG FCD AND OTHER				1,151	1,151CR
PURCHASED ELECTRICITY	264	326	47CR	3,291	56

CY-RI 005822

DEPARTMENT I EXPENSE ANALYSIS

DEPARTMENT PLANT GENERAL 299
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE DOLLARS	
				ACTUAL	VARIANCE
STEAM	250	250		3,000	
MAINTENANCE PROVISION	691	599	91	7,974	517
PLANT PROTECTION	360	380		4,560	
	13,198	21,567**	8,369CR	15,435**	2,940
<i>Distribution</i>					
<i>Amper Spares</i>		122		112	
<i>Wipe Liners</i>		5562		55123	
<i>Wipe Strainers</i>		6777		21051	
<i>Waste to DHW Plants</i>				2500	
		13198		160977	
<i>Water - Gas and 1.1. from 1975</i>				5442	

DEPARTMENT OF EXPENSE ANALYSIS

DEPARTMENT CONTROL LAB
PERIOD DEC 1975
PLANT CHICAGO 097 410

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	59	59		19	688
SALARIES-OTHER	2,012	2,092	790.8	24,594	45008
PAYROLL TAXES	128	120	7	1,427	106
PAYROLL INSURANCE	13	12		147	6
PURCHASED SERVICE-OTHER	42		42	49	454
DEPRECIATION	146	146		1,752	
OTHER OPERATING SUPPLIES	125	45	79	4,116	2,61608
MAINTENANCE PROVISION	35	24	10	404	15
LAB CONTROL					
PLANT PROTECTION	57	87		1,044	
	2,641	2,518**	126	35,554**	1,79008

Distinction
Security Expenses
Miss. Helicopt.
Miss. Stabilizer
Star

Marine's General Information

DEPARTMENT OF EXPENSE ANALYSIS

DEPARTMENT MAINT & CONST 132
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT PERIOD		YEAR TO DATE	
		ACTUAL	VARIANCE	ACTUAL	VARIANCE
OTHER WAGES-HOURLY	1,733	1,645	87	14,833	5,962
SALARIES-PRODUCTION SUPV	322		322		3,864
SALARIES-OTHER	1,250	1,572	322CR	16,096	3,896CR
PAYROLL TAXES	192	226	34CR	2,074	224
PAYROLL INSURANCE	20	20	0	258	10CR
MISCELLANEOUS EXPENSE		130	130CR	265	265CR
DEPRECIATION	38	38		456	
OTHER OPERATING SUPPLIES				13CR	13
MAINTENANCE MATERIALS	1,667	5,366	3,699CR	14,336	607
PURCHASED MAINTENANCE	1,666	1,841	175CR	20,146	154CR
PLANT PROTECTION	24	24		276	
	6,911	10,863CR	3,952CR	76,530**	6,401

Distribution
 Miller, J. J. (1975) 1/2 hour

10863

76530

EXPENSE ANALYSIS

DEPARTMENT WISE AND SHIPPING 124
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		VARIANCE	YEAR TO DATE	
		DOLLARS ACTUAL	DOLLARS VARIANCE		ACTUAL	DOLLARS VARIANCE
OTHER WAGES-HOURLY	708	822	114 CR		8,444	2,951
SALARIES-PRODUCTION SUPV	762	756	6 CR		9,144	9,144
SALARIES-OTHER	80	111	31 CR		8,924	8,924 CR
PAYROLL TAXES	9	10	1 CR		940	19
PAYROLL INSURANCE		225	216 CR		112	4 CR
RENTAL OF EQUIPMENT	233	516	283 CR		46	96 CR
IPS-BOND BROOK	616				2,700	96
DEPRECIATION					1,397	
APPAREL ISSUES					35	35 CR
OTHER OPERATING SUPPLIES	1,167	214	953 CR		1,047	6,956
PURCHASED ELECTRICITY	183				2,200	4 CR
STEAM	167	167			2,604	
MAINTENANCE PROVISION	35	27	8 CR		411	8
PLANT PROTECTION	367	367			4,404	
	4,327	3,416**	911 CR		42,112**	9,211

(Dist. Operator)
 Maintenance Expense 12/2

12/2/75

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PLANT PROTECTION 100
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
RENTAL OF EQUIPMENT	42	4,447CR	42	26,352	504
PROPERTY TAXES	2,800	901	7,247	7,247	7,247
PROPERTY INSURANCE	408		493CR	2,167CR	2,167CR
PURCHASED SERVICE-OTHER	183		183	4,542	4,542CR
PURCHASED SERVICE-AUT	142		142	2,013	2,013CR
DEPRECIATION	67	67		804	1,704
OTHER OPERATING SUPPLIES	3,642	3,479CR	7,121	42,834**	14CR
					864

Dist. (Metro)

MPG - 1000
 1000 - 1000
 1000 - 1000
 1000 - 1000
 1000 - 1000
 1000 - 1000
 1000 - 1000

648.
 1746.
 380.
 367.
 37.
 35.
2,971.
 3643.

4465.
 22,141.
 4560.
 4404.
 1,246.
 2,757.
35,000.
 43700.

Domestic Insurance (Incorporated)

7127.

861.

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT STEAM
PERIOD DEC 1975
PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE	
				ACTUAL	DOLLARS VARIANCE
MISCELLANEOUS EXPENSE				15	15CR
DEPRECIATION	490	490		5,880	
OTHER OPERATING SUPPLIES	167		167		2,004
MAINTENANCE MATERIALS	216		276		3,312
PURCHASED ELECTRICITY	92	107	15CR	1,230	126CR
PURCHASED GAS	1,333	2,468	1,135CR	19,010	3,014CR
LAB CONTROL	63	63		756	
PLANT PROTECTION	292	292		3,504	
	2,713	3,421**	708CR	30,396**	2,159
<i>Distribution</i>					
<i>Mfg - Storage</i>		2178		274422	
<i>Chartering</i>		167		2003	
<i>Mar & Terminal Expenses</i>		<u>220</u>		<u>3000</u>	
		2595		32445	
<i>Marine - Damaged (Expenses)</i>		<u>(92.6)</u>		<u>2049</u>	

101-244744-1
 101-244744-2
 101-244744-3

MATERIAL DESCRIPTION	QUANTITY RECEIVED	UNIT	VARIANCE-DOLLARS	
			Y P R K	T O U A T C
ACETIC ACID	10	10	10000	10000
CALCIUM CARBONATE	10	10	10000	10000
CARBON DIOXIDE	10	10	10000	10000
20 1/2 GAL FIBER DROPS	23	23	10000	10000
PIC LEAD	10	10	10000	10000
1500 BAGS	23	23	10000	10000
PHLO BAGS	23	23	10000	10000
8621 BAGS	23	23	10000	10000
500 PLAIN BAGS	23	23	10000	10000
850 BAGS	23	23	10000	10000
415 24LX BAG	23	23	10000	10000
500 BAGS	23	23	10000	10000
PLAIN BAGS EXPORT	23	23	10000	10000
LAURIC ACID	10	10	10000	10000
PHOSPHORIC ACID	10	10	10000	10000
LILLY MOLDCELL	10	10	10000	10000
NORMAL LEAD STEARATE	10	10	10000	10000
SULFURIC ACID 94%	10	10	10000	10000
CALCIUM STEARATE	10	10	10000	10000
CALCIUM STEARATE	10	10	10000	10000
PHENOLIC ANHYDRIDE	10	10	10000	10000
SCOTCH LEAD 8621	10	10	10000	10000
OFF WHITE LEAD STEARATE	10	10	10000	10000
SCOTCH LEAD 8621	10	10	10000	10000
SCOTCH LEAD 8621	10	10	10000	10000
SCOTCH LEAD 8621	10	10	10000	10000

MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION
PERIOD DEC. 1975
PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	CURRENT MONTH QUANTITY RECEIVED	VARIANCE-DOLLARS	YTD QUANTITY RECEIVED
Y334901	LITHARGE COLOR MAKER 16			47,000
TOTAL			45,043	

CY-RI 005830

WLOS

MATERIAL JANUARY REPORT

PAGE 1

DEPARTMENT LITHARGE
PERIOD DEC 1975
PLANT CHICAGO

681

PRODUCT

0081

MATERIAL MATERIAL
CODE DESCRIPTION

0110000 STEEL DRUMS
0174601 PIG LEAD
0213514 L500 BAGS
9536980 LITHARGE BULK

CURR F N T		M O N T H		Y F A R		T O T A L	
USG QTY	STAND QTY	USG QTY	STAND QTY	USG QTY	STAND QTY	USG QTY	STAND QTY
ACTUAL		ACTUAL		ACTUAL		ACTUAL	
1,074,765	1,074,764	7,072,938	7,074,044	18-	226-		
8,040	7,860	14,272	61,721		276		
527,400	527,400	3,674,100	3,674,100		2,510-		
1,610,205	1,610,024	10,821,333	10,809,046		2,088-		
1,610,205	1,610,024	10,821,333	10,809,046		2,088-		

TOTAL DEPT

CY-RI 005831

W103

MATERIAL VARIANCE REPORT

PAGE

2

DEPARTMENT BLENDOS
PERIOD DEC 1975
PLANT CHICAGO

602

PRODUCT

6082

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T		N O W I H		V A R I		Y E A R		T O		D A T E	
		USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	STAND QTY
0100117	ACETIC ACID	800	839	11				5,054		6,658		572-	
0106014	CALCIUM CARBONATE	46,345	46,063	10-				400,450		400,738		1-	
0106902	CARBON DIOXIDE	42,349	45,184	96				387,014		375,487		391-	
0127117	IMSIL							3,707				19-	
0135902	GEON 102							10		1,053-		319-	
0177165	20 1/2 GAL FIBER DRUMS	52		130-				433				1,082-	
0177305	CHROME GLUE							250				72-	
0180302	CARNATION OIL							475				71-	
0213318	PLASTIC BAGS							3,460				900-	
0213515	#830 BAGS												
0213516	#810 BAGS	520	2,062	371				13,562		25,775		2,451	
0213518	#621 BAGS	1,539	1,301	40-				9,059		8,479		98-	
0213519	50# PLAIN BAGS	3,959	4,115	28				39,454		31,775		1,382-	
0213520	#948 BAGS	147		16-				716-		304		112	
0213521	#50 BAGS	1,501	1,597	15				24,626		15,456		1,482-	
0213522	#15 24LB BAG	1,994	2,017	4				17,071		17,536		46	
0213523	50# BAGS	2,745	2,866	16				30,474		24,004		780-	
0213524	GREEN BAGS 5IN SPOUT	101		26-				7,224-				1,060	
0213999	PLAIN BAGS EXPORT							2,448				705-	
0239402	LAKRIC ACID	225	223	1-				2,697		2,625		246	
0313301	PHOSPHORIC ACID	458	547	155				21,353		21,660		307	
0343001	LILLY MOLLUGEL							6,869		8,367		417	
0343101	NORMAL LEAD STEARATE	628	637	7				29,564		29,812		197	
0359601	OIL 79 FM							692		393		196-	

CY-RI 005832

W105

MATERIAL QUANTITY REPORT

PAGE 4

DEPARTMENT HLFDND
PERIOD DEC 1975
PLANT CHICAGO

082

PRODUCT

0682

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T		M O N T H		Y E A R		T O STAND QTY	D A T E VARI AMT
		USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	VARI AMT	USG QTY ACTUAL	VARI AMT		
0363601	TEFLON		1		5			16	75
9334801	SULFURIC ACID 93%	19,000	18,846		5-	211,041		191,284	284-
9340601	CALCIUM STEARATE	11,725		6,501-		39,275		3,589	21,637-
9340604									1,946
9340606	CALCIUM STEARATE		11,616	6,440		48,309		85,070	29,385
9516302	PHTHALIC ANHYDRIDE	21,573	19,611	528-		135,848		128,885	1,878-
9534582	RULK LFAD CARBONATE	225,920	225,921	23		1,877,445		1,880,154	866
9534807	SCOTCH LADDER #810	90,490	94,261	990		419,736		838,245	4,892
9534814	SCOTCH LADDER #10 001					2,176		1,484	218-
9534815	SCOTCH LADDER #10 01					7,140		1,422	1,754-
9534816	CYASTAR #10 DUST	830		216-		15,479		11,677	4,461-
9535001	SCOTCH LADDER #908		94	33		11,647			
9535002	SCOTCH LADDER #918	4,970		1,344-		15,640		10,746	1,339-
9535011	CYASTAR 908 DUSTLESS	4,747		1,658-		10,535		5,763	1,675-
9536980	LITHARGE RULK	428,200	427,966	18-		3,826,559		3,819,248	1,536-
		910,818	905,825	2,296-		8,016,115		7,946,340	8,027-
		910,818	905,825	2,296-		8,016,115		7,946,340	8,027-
TOTAL DEPT									

CY-RI 005833

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

	MONTH ENDED <u>November 1975</u>	YEAR TO DATE
Contributions, Subscriptions, Etc.		<u>392</u>
Demurrage	<u>18.</u>	<u>100</u>
Educational Assistance		
Hydrant Charge		
Military Severance		
Others	<u>40.</u>	<u>1016</u>
Employee Activity	<u>354.</u>	<u>446.</u>
Postage		
Sales Tax		<u>143.</u>
Scrap Sales		
Stationery	<u>159.</u>	<u>1306.</u>
Travel and Living	<u>648.</u>	<u>2247.</u>
Relocation Expense		
Lic & Fees	<u>126.</u>	<u>1072</u>
Meal Allowance		<u>15.</u>
Blood Samples	<u>1066.</u>	<u>3241</u>
TOTAL	<u>2411</u>	<u>9978.</u>

CY-RI 005834

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>42,358</u>	<u>87,568</u>	<u>129,926</u>	<u>58,657</u>	<u>216,180</u>	<u>274,837</u>
By-Product Recov.	—	—	—	—	—	—
Production	<u>546,358</u>	<u>310,085</u>	<u>656,443</u>	<u>237,688</u>	<u>753,959</u>	<u>991,647</u>
Total to A/C For	<u>388,716</u>	<u>397,653</u>	<u>786,369</u>	<u>213,445</u>	<u>275,569</u>	<u>519,014</u>
Inventory Adjustment	—	<u>122</u>	<u>122</u>	<u>7411</u>	<u>25025</u>	<u>32436</u>
Usage	<u>296,063</u>	<u>26737</u>	<u>322,800</u>	<u>234,960</u>	<u>232119</u>	<u>258,172</u>
Shipments	—	—	—	—	—	—
Stock Transfer	—	<u>111,804</u>	<u>111,804</u>	—	<u>90177</u>	<u>90177</u>
Customers	—	<u>122,236</u>	<u>122,236</u>	—	<u>157,880</u>	<u>157,880</u>
Ending Inventory	<u>92,653</u>	<u>66,908</u>	<u>159,561</u>	<u>92,653</u>	<u>66,908</u>	<u>159,561</u>

CY-RI 005835

**AMERICAN CYANAMID COMPANY
ORGANIC CHEMICALS DIVISION**

INVENTORY AND USAGE DATA

Chicago Ill PLANT
December 1976

		In Thousands of Dollars		
	Inventory	Opening Balance	Closing Balance	
1	Raw Materials & Supplies - Group A			1
2	Purchased Raw Materials	109	68	2
3	Shipping Containers	66	61	3
4	Coal, Fuel Oil, etc.			4
5	Stores Materials			5
6				6
7				7
8	Total	175	129	8
9				9
10				10
11	Manufactured Materials - Group B			11
12	From Cyanamid Plants	—	—	12
13				13
14	Total	—	—	14
15				15
16	Processed & Finished Mfg'd Mat'ls - Group C			16
17	Manufactured Finished	88	67	17
18	Returned Mfg'd Goods			18
19	Purch. for Resale			19
20	Semi-Finished	42	93	20
21	Toll Work			21
22	By-Products			22
23	Work in Process			23
24				24
25	Total	130	160	25
26				26
27				27
28	Total Plant Inventory	305	289	28
29				29
30				30
31				31
32	Usage	Current	Cumulative	32
33	Data	Period		33
34				34
35	Mfg. from other O.C.D. Plants	—	21	35
36	Mfg. from all other ACCO Plants	—	8	36
37			29	37
38				38
39				39
40				40

CY-RI 005836