



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	CURRENT	BUDGET	MONTH	VARIANCE	VAR %	ACTUAL	YEAR	BUDGET	TO	DATE	VAR	%
	RAW MATERIAL		96,238	97,502	97,502	1,264	1.0		96,238		97,502		1,264	1.0	
	CONTAINERS		7,087	7,351	7,351	264	3.0		7,087		7,351		264	3.0	
	INTRA DEPT PROC VARIANCE					1,447-							1,447-		
(*) TOTAL MATERIAL COST															
			103,325	104,853	104,853	81			103,325		104,853		81		
0201	DIRECT LABOR	336-	11,838	15,211	15,211	3,373	22.0		11,838		15,211		3,373	22.0	
0208	OVERTIME HOURLY		2,017	759	759	1,258-	165.0-		2,017		759		1,258-	165.0-	
0210	PAYROLL TAXES HOURLY		2,540	1,509	1,509	1,031-	68.0-		2,540		1,509		1,031-	68.0-	
0212	W/C INSURANCE HOURLY		231	220	220	11-	5.0-		231		220		11-	5.0-	
0820	SUPERFUND TAX		700	711	711	11	1.0		700		711		11	1.0	
0931	OTHER OPERATING SUPPLIES		138	734	734	596	81.0		138		734		596	81.0	
1600	PURCHASED FUEL		2,340	2,639	2,639	299	11.0		2,340		2,639		299	11.0	
1623	GAS PURCHASED		22,309	14,355	14,355	7,954-	59.0-		22,309		14,355		7,954-	59.0-	
1725	ELECTRICITY		11,571	9,333	9,333	2,238-	23.0-		11,571		9,333		2,238-	23.0-	
1850	WATER PURCHASED		252	1,185	1,185	933	78.0		252		1,185		933	78.0	
2701	STEAM		7,379	7,379	7,379				7,379		7,379				
TOTAL VAR. CONV. COST															
			61,315	54,035	54,035	7,280-	13.0		61,315		54,035		7,280-	13.0	
0201	DIRECT LABOR		3,437	7,843	7,843	3,437-	100.0		3,437		7,843		3,437-	100.0	
0203	OTHER WAGES HOURLY	120-	6,485	225	225	6,485	17.0		6,485		225		6,485	17.0	
0208	OVERTIME HOURLY		285	790	790	504-	26.0-		285		790		504-	26.0-	
0210	PAYROLL TAXES HOURLY		1,294	108	108	1,294-	63.0-		1,294		108		1,294-	63.0-	
0212	W/C INSURANCE HOURLY		108	680	680	572	40.0-		108		680		572	40.0-	
0303	HOURLY SUPERVISION		957	11,368	11,368	10,411	7.0-		957		11,368		10,411	7.0-	
0502	PROD SUPERVISION		12,245	19,670	19,670	7,425	2.0		12,245		19,670		7,425	2.0	
0503	WAGES SALARY		19,214	985	985	18,229	85.0-		19,214		985		18,229	85.0-	
0508	OVERTIME SALARY		985	531	531	454-	85.0-		985		531		454-	85.0-	
0510	PAYROLL TAXES SALARY		4,728	2,741	2,741	1,987-	72.0-		4,728		2,741		1,987-	72.0-	
0521	POSTAGE		417	125	125	292-	23.0-		417		125		292-	23.0-	
0522	TELEPHONE		714	833	833	119	14.0		714		833		119	14.0	
0523	TELETYPE & TELEGRAPH		174	308	308	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	333	333	748-	224.0-		1,081		333		748-	224.0-	
0586	CONTRIBUTIONS & DONATIONS		1,096-	17	17	1,113	541.0		1,096-		17		1,113	541.0	
0690	DEPRECIATION		13,881	15,783	15,783	1,902	12.0		13,881		15,783		1,902	12.0	
0930	SAFETY APPAREL		1,333	1,657	1,657	324	38.0		1,333		1,657		324	38.0	
0931	OTHER OPERATING SUPPLIES		1,029	1,683	1,683	654	38.0		1,029		1,683		654	38.0	
0932	OPERATING SUPPLIES MAINT		379	83	83	296-	356.0-		379		83		296-	356.0-	
1032	DIRECT MATERIALS MAINT		2,787	3,750	3,750	963	25.0		2,787		3,750		963	25.0	
1035	PURCHASED MAINT AND CONST		1,038	3,333	3,333	2,295	68.0		1,038		3,333		2,295	68.0	

N14581.02

JOB NO. YN25233A

CHICAGO PLANT

MATERIAL USAGE / CONVERSION COST ANALYSIS

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

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(-) UNFAVORABLE

DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 034-02534506 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
001-00349601 CALCIUM STEARATE	011	.7500	.0591	.0591	.0506	842	863	842	863
003-09534582 BULK LEAD CARBONATE	011	.2894			.3101		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	281
TOTAL MATERIAL, CONTAINERS & CONVERSION COSTS						5819	5148	5819	5148
TOTAL VARIABLE UNIT COST						.3065	.2712	.3065	.2712

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

JOB NO. YR5233A

CHICAGO PLANT

DATE 02/06/86

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MATERIAL USAGE / CONVERSION COST ANALYSIS

TIME 16:42:58

(-) UNFAVORABLE

FOR MONTH OF JANUARY

DEPT. 0682 MANUFACTURING STABILIZERS

PRODUCT 004-09534509 CYASTAB 15-24

U/M 011

MATERIAL
CODESTD UNIT
PRICE

U/M

QUANTITY PER UNIT
CURR

CUM

STD

CURRENT MONTH DOLLARS
ACTUAL STANDARD VARIANCEYEAR-TO-DATE DOLLARS
ACTUAL STANDARD VARIANCE

003-02334582 BULK LEAD CARBONATE 011

.2824

1.0000

1.0000

1.0000

17010

17010

17010

17010

TOTAL MATERIALS

006-00213522 415 24LB BAG ECH

.3200

1.0000

1.0000

1.0000

17010

17010

17010

17010

006-00233014 PE BAGS

.0417

1.0000

1.0000

1.0000

17010

17010

17010

17010

TOTAL MATERIALS & CONTAINERS

1.0000

1.0000

1.0000

1.0000

17010

17010

17010

17010

EXPENSE CLASSES:

0201 DIRECT LAROR

158

212

54

158

212

54

212

54

0208 OVERTIME HOURLY

13

6

7-

13

6

7-

6

7-

0210 PAYROLL TAXES HOURLY

35

24

11-

35

24

11-

24

11-

0212 W/C INSURANCE HOURLY

7

6

1-

7

6

1-

6

1-

0931 OTHER OPERATING SUPPLIES

277

165

112-

277

165

112-

165

112-

1623 GAS PURCHASED

120

94

26-

120

94

26-

94

26-

1725 ELECTRICITY

613

525

88-

613

525

88-

525

88-

TOTAL CONVERSION COST

17623

18319

696

17623

18319

696

18319

696

TOTAL MATERIAL, CONTAINERS & CONVERSION COSTS

17623

18319

696

17623

18319

696

18319

696

TOTAL VARIABLE UNIT COST

.2998

.3116

.0118

.2998

.3116

.0118

.3116

.0118

PRODUCTION: STANDARD

130,000

CURRENT

58,776

YEAR-TO-DATE

58,776