

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

ELASTOMERS & POLYMERS ADDITIVE DEPARTMENT

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE **DEC** 1974

CYANAMID

Chicago, Ill. - 1/21/75

Mr. H. C. Gaffney

Chicago, Illinois

Mr. F. J. Burns - BB

Mr. F. B. Dorf - BB

STANDARD COST VARIATION

Month of December, 1974

During the month of December, 1974, the Chicago Plant generated an unfavorable variation of \$(52837.) as shown below:

	December 1974 Favorable (Unfavorable)	Cumulative Favorable Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	\$(17,403.)	(44,904.)
Blends	(3,351.)	(2,565.)
Plant General Expense	(5,523.)	(27,492.)
Control Laboratory	(29.)	715.
Plant Protection	5,745.	5,372.
Steam	(977.)	(2,116.)
Sub Total	<u>(21,538.)</u>	<u>(70,990.)</u>
2. <u>Material Price Variance</u>		
Sub Total	<u>(31,299.)</u>	<u>(32,076.)</u>
3. <u>Inventory Revaluation</u>	(52,837.)	(396066.)
Grand Total	<u>-0-</u>	<u>43362.)</u>
	<u>\$(52,837.)</u>	<u>\$(352,704.)</u>

A comparison of Production Level vs Budget is tabulated below:

<u>Production Department</u>	<u>December 1974</u>	<u>Y-T-D Cumulative</u>
Litharge	61.6%	94.6%
Blends	<u>91.3%</u>	<u>113.2%</u>
Total Plant	75.2%	103.6%

CY-RI 005980

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STANDARD COST VARIATION

The major components contributing to the current month and cumulative manufacturing variances are listed below:

	Favorable			(Unfavorable)	
	<u>Litharge</u>	<u>Blends</u>	<u>Service Departments</u>	<u>Total</u>	<u>Y-T-D Total</u>
<u>Performance</u>					
<u>Materials & Containers</u>					
Labor	\$(265.)	\$(2,014.)		\$(2279.)	\$(2300.)
Sub Total	<u>2037.</u>	<u>(2,724.)</u>		<u>(687.)</u>	<u>4730.</u>
	1772.	(4,738.)		(2966.)	2430.
<u>Price</u>					
Labor	(1176.)	(1,415.)		(2591.)	(9963.)
<u>Expenditures</u>	(17481)	1,141.	\$(784)	(17124)	(81162)
<u>Volume</u>	<u>(518)</u>	<u>1,662.</u>		<u>1144.</u>	<u>17706</u>
Total	\$(17403.)	\$(3,350.)	\$(784)	\$(21537)	\$(70989)

An analysis of the current months variance is tabulated below:

1. Manufacturing Variance

<u>Performance</u>		
<u>Materials & Containers</u>		
CYASTAB 810		
Slightly higher than standard usage of #810 in production during December	\$(1277.)	
Other usage variance	<u>(1002.)</u>	(\$2279.)
<u>Labor</u>		(687.)
<u>Price</u>		
<u>Labor</u>		
Hourly labor increase higher than budget		(2591.)
<u>Expenditures - Litharge and Blends</u>		
<u>Maintenance & Repairs</u>		
Reflects higher than budgeted actual expenditures during 1974	(14190)	

STANDARD COST VARIATION

<u>Purchased Service</u>		
Correction of job order contract work charged to purchased services in November	\$ 4009	
<u>Purchased Utilities</u>		
Correction of previous distribution of natural gas charges has resulted in an unfavorable variation of	(5342)	
Other expenditures	<u>(817)</u>	(\$16340)
<u>Expenditures - Plant General</u>		
Miscellaneous expense higher than budget	(2573)	
Higher than budgeted salaries & wages	(1519)	
Other expenditures	<u>(1431)</u>	(5523)
<u>Expenditures - Control Lab</u>		
		(29)
<u>Expenditures - Plant Protection</u>		
Adjustment of annual property taxes by Wayne Tax Dept. causing a favorable variation of	5427	
Other expenditures	<u>318</u>	5745
<u>Expenditures - Steam</u>		
Gas charges higher than budget	(1194)	
Other expenditures	<u>218</u>	(976)
<u>Volume</u>		
<u>Litharge - Production Volume 61.6% of budget</u>	(518)	
<u>Blends - Production Volume 91.3% of budget</u>	<u>1662</u>	<u>1144</u>
Total manufacturing variance		\$(21538)
2. <u>Material Price Variance</u>		
Significant items are listed below:		
<u>Pig Lead</u>		
Pig Lead price over standard averaging .0250 per pound	(14817)	
<u>Calcium Stearate</u>		
Correction of November booking of Calcium Stearate	(12413)	
All other price	<u>(4069)</u>	<u>(31299)</u>
Total variation for December 1974		\$(52837)

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STANDARD COST VARIATION

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The allocation of the net variation of \$(52,837.) to the Elastomers and Polymer Additives Department amounts to \$(41,231.) as follows:

Manufacturing	\$14673.
Material Price	(26558.)
Inventory Revaluation	<u>-0-</u>
	\$(41231.)

B. G. Witherspoon

BGW: ak

CY-RI 005983

I N D E X

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CY-RI 005984

AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE
December, 1974

Page 1 of 2

	<u>CURRENT</u> <u>MONTH</u>	<u>CUMULATIVE</u>
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants	-0-	18619
Materials (Mfg.) Other ACCO Plants	601.	4385.
Manufactured Goods	229405.	3688116.
Purchased Raw Materials	175226	2634864
Containers	3346.	46413
Materials & Containers Price Variance	11279.	325076.
TOTAL	439877.	6717473.
<u>DIRECT LABOR & RELATED EXPENSE</u>		
Hourly Labor	11353.	134056
Vacation & Holiday Payments	3971.	8819
Payroll Taxes & Insurance	2013.	11313
TOTAL	17337.	154188
<u>OTHER EXPENSES</u>		
Other Wages	4259.	325921.
Salaries-Supervisor	5262.	57068.
Salaries-Other	4498.	97397.
Payroll Taxes & Insurance	1519.	12390
Postage	-0-	451
Telephone	431.	5670
Teletype & Telegraph	189.	2256
Equipment Rental	393.	3173.
Property Taxes	(2627.2)	28173
Property Insurance	310.	3717.
Purchased Service ADT	-0-	6274.
Purchased Services	(1345.)	21948.
Miscellaneous Expense	3891.	26761.
Depreciation	6028.	71972.
TOTAL	27408.	372342.
<u>OPERATING, MAINT., CONST, SUPPLIES & SERVICE</u>		
Operating Supplies	147.	31949
Maintenance Materials	4090.	21531.
Construction Materials - Job Orders	345.	5551.
Contract Work-Job Orders	13635.	38965
Purchased Maintenance	5437.	32341
TOTAL	24154.	135327.
CARRIED FORWARD	508776.	7429330.

CY-RI 005985

AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE

Page 2 of 2

December, 1974

	<u>CURRENT MONTH</u>	<u>CUMULATIVE</u>
BROUGHT FORWARD	<u>508776.</u>	<u>742,9330.</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>4971.</u>	<u>51838.</u>
Gas	<u>3054</u>	<u>33885.</u>
Water	<u>451.</u>	<u>42,07.</u>
Fuel Oil	<u>3599</u>	<u>17351</u>
TOTAL	<u>12075</u>	<u>107281.</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
Service Charge-Willow Island	<u>377.</u>	<u>5194.</u>
Service Charge-Bound Brook	<u>1291.</u>	<u>12988.</u>
Service Charge-Stamford	<u>-0-</u>	<u>-0-</u>
Service Charge-Michigan City	<u>375.</u>	<u>4248.</u>
TOTAL	<u>2043</u>	<u>22430.</u>
TOTAL PLANT COST	<u>522,894.</u>	<u>7559041.</u>
<u>ADD PROVISIONS</u>		
Vacation and Holiday	<u>(5980)</u>	<u>-0-</u>
Maintenance & Repair	<u>18517.</u>	<u>862228</u>
Fixed Expense	<u>(5622)</u>	<u>-0-</u>
TOTAL	<u>6915.</u>	<u>862223</u>
<u>DEDUCT CHARGES TO OTHER ACCOUNTS</u>		
Charges to Other Plants	<u>-0-</u>	<u>507.</u>
Construction Work In Progress	<u>13779.</u>	<u>44505</u>
Research Expense	<u>-0-</u>	<u>-0-</u>
Maintenance & Repair Reserve	<u>13355.</u>	<u>86230</u>
57 A/C Idle Plant	<u>-0-</u>	<u>-0-</u>
Selling Expense-O&B Wayne Control	<u>833.</u>	<u>9996.</u>
Selling Expense-Lab Service	<u>1171.</u>	<u>14386.</u>
Warehouse & Shipping Expense	<u>3077.</u>	<u>51114</u>
TOTAL	<u>33215.</u>	<u>206738.</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>496994</u>	<u>7438531</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>229405</u>	<u>3688117</u>
NET: ACTUAL COST OF GOODS PRODUCED	<u>267189</u>	<u>3750414</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped	<u>1887222.</u>	<u>3209977</u>
Inv. Adj. Mfg'd Goods	<u>52.</u>	<u>(31164)</u>
Chg. In Inv. Increase (Decrease)	<u>25578.</u>	<u>175535.</u>
Std. Cost of Net Production	<u>214352</u>	<u>3954348</u>
Std. Cost Variation-Favorable (Unfavorable)	<u>(52837)</u>	<u>(396066)</u>
% Variation From Net Std. Cost Production	<u>24.6</u>	<u>11.8</u>

CY-RI 005986

DEFERRED-UNFAVORABLE

ORGANIC CHEMICALS DIVISION
CHICAGO PLANT
DISTRIBUTION OF STANDARD COST VARIATION

December 1974

Prepared by:
Approved by:

Division	MANUFACTURING		REVALUATION	
	CURRENT PERIOD	CUMULATIVE	CURRENT PERIOD	CUMULATIVE
<u>Organic Chemical Division</u>				
Dyes	(118)	(87)		
Textile Chemicals				
Elastomers & Poly. - Polymers Additives	(3047)	(232429)	-0-	29177
Elastomers & Poly. - Litharge	(4184)	(43873)	-0-	3206
Refinery Chemicals				
Total OCD	(41249)	(276389)	-0-	32383
<u>Other Divisions</u>				
Plastics				
Formica				
Pigments	(11588)	(119677)		10979
Agricultural				
International				
Industrial				
Canadian				
Lederle				
Fine Chemicals				
Total Other Div.	(11588)	(119677)	-0-	10979
Grand Total	(52837)	(396066)	-0-	43362

CY-RI 005987

ANALYSIS OF STANDARD COST VARIATION

ORGANIC CHEMICALS DIVISION

Chicago PLANT
December 1974

PARENTHESIS = UNFAVORABLE

Prepared By	Initials	Date
Approved By		

		In Thousands Dollars	
		Current Month	Cumulative
1	Material		
2	Price	(31299)	(32507)
3	Performance	(2281)	(12306)
4	Total	(33580)	(337382)
5			
6	Labor		
7	Price	(2591)	(9963)
8	Performance	(687)	479
9	Total	(3278)	(5234)
10			
11	Expenditure	(17123)	(81156)
12			
13	Volume and Product Mix	(10458)	17706
14	Vac. & Hol. Shutdown Equalization Res.	11602	-
15	Total Mfg. Variance	(52837)	(396066)
16			
17	Inventory Revaluation	-	43362
18			
19	Total Variance	(52837)	(352704)
20			
21	Absorbed by Origination Plant/Division	(41249)	(226389)
22	Transferred to Other Divisions (Sch. II)	(11586)	(119679)
23		(52837)	(396066)
24			
25	Production Volume		
26	Standard Cost of Production	214352	3354348
27	Actual Cost of Production	216789	3750414
28	Variance	(52837)	(396066)
29	Variance % of Standard Value	24.6%	11.8%
30	Inventory Revaluation	-0-	43362
31	Total Variance	(52837)	(352704)
32			
33	Operations and/or Production budget based		
34	on production during period (Flexible budget)		
35			
36	Rate of Operation	75.2%	103.6%
37	(Fixed Exp. earned credit vs. budgeted		
38	monthly average)		
39			
40	Fixed Expenses Earned	31632	509431
41	Fixed Expenses Budgeted	42090	471124

Burdoughs
from H556 Refl - Form G556 Green

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 681 DEPARTMENT 681
 PERIOD NOV 1974
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE	
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9536901	LITHARGE COLOR MAKER	01	287,800	.231400	66,596	5,413,800	1,174,408
9536902	LITHARGE OILED	01		.231300		132,240	26,236
9536903	LITHARGE CUST STL DR	01		.229300		187,200	37,431
9536904	LITHARGE STEEL DRUMS	01		.231600		566,950	121,496
9536980	LITHARGE BULK	21	605,550	.223200	179,798	13,278,050	2,742,045
	ACTUAL EXPENDITURES				272,064CR		4,146,518CR
	VARIATION				25,668CR		44,894CR
GROSS PRODUCTION AT STD			1,093,350		246,395	19,578,240	4,101,618

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD NOV 1974
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE		
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS	
9534501	SCOTCH LADDIE #15	01	60,150	.228000	13,714	1,023,400	216,642	
9534502	SCOTCH LADDIE #40	01	65,850	.228400	15,040	1,132,650	241,303	
9534504	SCOTCH LADDIE #60	01		.228300		39,050	7,759	
9534505	SCOTCH LADDIE #611	01		.192300		30,700	7,128	
9534506	SCOTCH LADDIE #621	01	70,500	.172900	12,169	1,153,900	187,730	
9534509	SCOTCH LADDIE #15-24	01	36,816	.237600	8,754	396,816	87,926	
9534511	SCOTCH LADDIE #15 01	01		.227900		3,200	637	
9534582	BULK LEAD CARBONATE	21	198,166	.221000	43,794	3,200,762	655,637	
9534801	SCOTCH LADDIE 304	01		.421200		48,620	17,493	
9534803	SCOTCH LADDIE #563	01	30,550	.224600	6,861	815,200	174,350	
9534804	SCOTCH LADDIE #583	01		.238000		141,850	32,644	
9534805	SCOTCH LADDIE #593	01	40,400	.188500	7,615	64,475	16,758	
9534806	SCOTCH LADDIE #670	01		.242900		37,350	9,066	
9534807	SCOTCH LADDIE #810	01	263,500	.231900	61,105	3,409,562	730,920	
9534808	SCOTCH LADDIE #830	01	11,700	.221500	2,591	18,450	4,086	
9534810	SCOTCH LADDIE #523	01		.273900		209,500	53,708	
9534811	SCOTCH LADDIE 593 0L	01		.189500		12,250	2,232	
9534813	SCOTCH LADDIE 524	01		.340100		48,400	14,016	
9534814	SCOTCH LADDIE 810 DU	01	6,900	.237200	1,636	30,893	6,977	
9534901	SCOTCH LAD #712	01	18,300	.472400	8,644	140,970	63,134	
9534902	SCOTCH LADDIE 71201L	01		.469400		64,150	20,277	
9534903	SCOTCH LADDIE #720	01		.491500		6,826	3,206	
9535001	SCOTCH LADDIE #90H	01	41,910	.346100	14,505	758,265	248,986	
9535002	SCOTCH LADDIE #91H	01		.239600		98,500	21,638	
9535003	SCOTCH LADDIE #94H	01	4,050	.223400	904	154,930	32,178	
9535005	SCOTCH LADDIE #98H	01		.375600		189,590	67,717	

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD NOV 1974
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	CURRENT MONTH		YEAR TO DATE	
				STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9535009	SCOTCH LADDIE 908 OI ACTUAL EXPENDITURES VARIATION	01	848,792	0.265100	204,05000K 6,69100K	32,000	9,689 2,943,4120K 2,5630K
GROSS PRODUCTION AT STD			848,792		197,359	13,300,083	2,940,849

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PUKCHASED RAW MATERIALS		164816	164816			
MFG MATERIALS OD		64237	64237			
CONTAINERS		835	1100			
TOTAL		229888	230153	229888	265-	265-
DIRECT LABOR		4580	4573			
DIRECT LABOR			908			
PAYROLL TAXES			45			
PAYROLL INSURANCE		4580	5526	4166	1360-	1176-
TOTAL						414-
VAC & HUL PAY		4490	2683			
TOTAL		4490	2683	460	2223-	1807
SALARIES-PRODUCTION SUPV		3565	3710			
PAYROLL TAXES		233	215			
PAYROLL INSURANCE		16	22			
TOTAL		3834	3947	2543	1404-	113-
						4030-
						1291-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION: PRICE UPRTATION VOLUME
DEPRECIATION TOTAL	1012 1012	1085 1085	702	383-	73-	310-
OPERATING SUPPLIES TOTAL	29 29	29 29	2417	6013-	29	29
PURCHASED ELECTRICITY		2900				
PURCHASED WATER		401				
PURCHASED FUEL OIL		3599				
PURCHASED GAS		130				
TOTAL	2417	7030	2417	6013-	6613-	
TOTAL DIR EXP	246250	250424	240205	10219-	1175-	6045-
MAINTENANCE PROVISION TOTAL	958 958	13647 13647	892	12755-	12609-	60-
LAB CONTROL TOTAL	60 60	83 83	81	2-	73-	21
PLANT PROTECTION TOTAL	627 627	627 627	432	195-	195-	

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PLANT GENERAL	7283	7282	4787	2495-	1	2495-
TOTAL	7283	7282	4787	2495-		
TOT ALLOC EXP	8928	21639	6192	19447-		12711- 2736-
TOTAL DEPT	295178	272063	246397	256666-		1176- 15709- 8761-
<i>Standard Provision</i>						
<i>Vacation & Sal.</i>	(4268)	(4268)		4268		4268
<i>Continuing Expense</i>	(3995)	(3995)		3995		3995
	(8263)	(8263)		8263		8263
	246915.	263800	246397	(17403)		(1176) (15709) (518)

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	7094	10410				
RAW MATERIALS ACCU	321	601				
RAW MATERIALS OGD	3361					
MFG MATERIALS OGD	163379	165168				
CONTAINERS	2256	2246				
TOTAL	176411	178425	176411	2014-	2014-	
DIRECT LABOR	4754					
DIRECT LABOR	6779					
PAYROLL TAXES	1009					
PAYROLL INSURANCE	50					
TOTAL	4754	7838	6590	3248-	1415-	1669-
VAC & HOL PAY	233					
TOTAL	233	1268	350	930-		117
SALARIES-PRODUCTION SUPV	1434	1557				
PAYROLL TAXES	94	90				
PAYROLL INSURANCE	7	9				
RENTAL OF EQUIPMENT	250	230				
PURCHASED SERVICE-OTHER		4009-				
TOTAL	1785	2128-	1565	3693	4913	220-
DEPRECIATION	2979	2976				
TOTAL	2979	2976	2746	232-	1	233-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES TOTAL	83 83	1718	2000 50 397 2447	83	83	83
PURCHASED ELECTRICITY PURCHASED WATER PURCHASED GAS TOTAL		1718		1718	729-	729-
TOTAL DIR EXP	187963	190848	187463	3385-	1415-	1470-
STEAM TOTAL	1579	2205	1579	626-		626-
TOT UTILITIES	1579	2205	1579	626-		626-
MAINTENANCE PROVISION TOTAL	1536 1536	3037	1267	1770-		1501-
LAB CONTROL TOTAL	1086 1086	1086	777	309-		309-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION: PRICE OPERATION VOLUME
PLANT PROTECTION	1695	1695	1695	1603	92-	92-
TOTAL	1695	1695	1695	1603	92-	92-
PLANT GENERAL	5178	5178	5178	4671	507-	507-
TOTAL	5178	5178	5178	4671	507-	507-
TOT ALLOC EXP	9495	9495	10996	8318	2678-	1901- 1177-
TOTAL DEPT	199037	199037	204049	197360	6689-	1415- 507- 1677-
<i>Standard Provision</i>						
		(2740)	(2740)		2740	2740
		(599)	(599)		599	599
		(3339)	(3339)		3339	3339
		195698	200710	197360	(3350)	(1415) (3597) 1662

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS		171910	175226			
RAW MATERIALS ACCO		321	601			
RAW MATERIALS OCO		3361				
MFG MATERIALS OD		227616	229405			
CONTAINERS		3091	3346			
TOTAL		406299	408578	406299	2279-	2279-
DIRECT LABOR		9334				
DIRECT LABOR			11352			
PAYROLL TAXES			1917			
PAYROLL INSURANCE			95			
TOTAL		9334	13364	8756	4608-	578-
VAC & HOL PAY		4723				
TOTAL		4723	3971	810	3161-	3913-
SALARIES-PRODUCTION SUPV		5019	5262			
PAYROLL TAXES		327	305			
PAYROLL INSURANCE		23	31			
RENTAL OF EQUIPMENT		250	230			
PURCHASED SERVICE-OTHER			4009-			
TOTAL		5619	1819	4108	2289	1511-
DEPRECIATION		3991	4063			
TOTAL		3991	4063	3448	615-	543-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
 PERIOD DEC 1974
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES TOTAL	112	112		112	112	112
PURCHASED ELECTRICITY	4135		4900			
PURCHASED WATER			451			
PURCHASED FUEL OIL			3599			
PURCHASED GAS			527			
TOTAL	4135	4135	9477	4135	5342-	5342-
TOTAL DIR EXP	434213	434213	441272	427668	13604-	2591- 4468- 6545-
STEAM TOTAL	1579	1579	2205	1579	626-	626-
TOT UTILITIES	1579	1579	2205	1579	626-	626-
MAINTENANCE PROVISION TOTAL	2494	2494	16684	2159	14525-	14190- 335-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1974
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
LAB CONTROL		1146	1169	858	311-	288-
TOTAL		1146	1169	858	311-	288-
PLANT PROTECTION		2322	2322	2035	287-	287-
TOTAL		2322	2322	2035	287-	287-
PLANT GENERAL		12461	12460	9458	3002-	3003-
TOTAL		12461	12460	9458	3002-	3003-
TOT ALLOC EXP		18423	32635	14510	18125-	3913-
TOTAL DEPT		454215	476112	443757	32355-	2591-
<i>Subduct</i>		229405	229405	229405		
<i>1200000000 Nat. Adv</i>		224810	246707	314352	(32355)	(2591)
<i>Adm. - Multistep Provision</i>		(5980)	(5980)		5980	5980
<i>Doc. Adv.</i>		(5622)	(5622)		5622	5622
<i>Continuing Expense</i>		(1602)	(1602)		1602	1602
		213208	258105	214352	(20753)	(2591)
<i>Surv. Dept. Paragon</i>		5523			(5523)	(5523)
<i>Plant Ops Expense</i>		28			(28)	(28)
<i>Contract - OAO</i>		(5744)			5744	5744
<i>Plant Oper. (Cont.)</i>		978			(978)	(978)
<i>Adm.</i>		785			(785)	(785)
<i>1200000000 Cont Variance</i>		213208	235890	214352	(21538)	(2591)
<i>1200000000 Price Variance</i>		273908	31299		(31299)	(31299)
		273908	267189	214352	(52837)	(33890)
						(20091)
						1144
						1144

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1974
 PLANT CHICAGO 097

YEAR TO DATE

CLASSIFICATION	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL					
PURCHASED RAW MATERIALS	2495752	2496849			
MFG MATERIALS OD	1308766	1308766			
CONTAINERS	16705	13923			
TOTAL	3821223	3819538	3821223	1685	1685
DIRECT LABOR	76116				
DIRECT LABOR		63564			
PAYROLL TAXES		4922			
PAYROLL INSURANCE		584			
TOTAL	76116	69070	71336	2266	4645-
VAC & HUL PAY	8025				
TOTAL	8025	5957	7897	1940	2068
SALARIES-PRODUCTION SUPV	43018	41533			
PAYROLL TAXES	2796	2393			
PAYROLL INSURANCE	189	241			
PURCHASED SERVICE-OTHER		32			
TOTAL	46003	44199	43567	632-	1804
DEPRECIATION	12143	12996			
TOTAL	12143	12996	11883	1113-	260-
OPERATING SUPPLIES	807	1623			
OTHER OPERATING SUPPLIES	807	1623	807	816-	816-
TOTAL	39156				
PURCHASED ELECTRICITY		23959			
PURCHASED WATER		3436			
PURCHASED FUEL OIL		14851			
PURCHASED GAS		6443			
TOTAL	39156	48689	39156	9533-	9533-

TOTAL R EXP	6003673	6002672	3	5869	6203-	4645-	60	7604-
MAINTENANCE PROVISION	15937	48540						
TOTAL	15937	48540		15169	33371-		32603-	768-
LAB CONTROL	1000	1010						
TOTAL	1000	1010		1328	318		10-	328
PLANT PROTECTION	7513	7513						
TOTAL	7513	7513		7270	243-			243-
PLANT GENERAL	87385	87384						
TOTAL	87385	87384		81979	5405-		1	5406-
TOY ALLOC EXP	111835	144447		105746	36701-		32612-	6089-
TOTAL DEPT	4115308	4146519		4101615	44904-		4645-	26566-
								13693-

CY-RI 006002

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT	BLEND'S	682	YEAR TO DATE	ANALYSIS OF VARIATION		
PERIOD	DEC 1974			PRICE OPERATION VOLUME		
PLANT	CHICAGO	097				
CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	
OPERATING SUPPLIES		1230	5445			
OTHER OPERATING SUPPLIES		1230	5445	1230	4215-	4215-
TOTAL		26007				
PURCHASED ELECTRICITY			22994			
PURCHASED WATER			771			
PURCHASED FUEL OIL			2500			
PURCHASED GAS			6075			
TOTAL		26007	32340	26007	6333-	6333-
TOTAL DIR EXP		2768075	2796844	2787834	9010-	5318- 23451- 19759
STEAM		25736	27895			
TOTAL		25736	27895	25736	2159-	2159-
TOT UTILITIES		25736	27895	25736	2159-	2159-
MAINTENANCE PROVISION		19425	22491			
TOTAL		19425	22491	18444	4047-	3066- 981-
LAB CONTROL		13736	13707			
TOTAL		13736	13707	12014	1693-	29 1772-
PLANT PROTECTION		20351	20351			
TOTAL		20351	20351	25322	4971	4971
PLANT GENERAL		62128	62126			
TOTAL		62128	62126	71500	9374	2 9372

TOT ALI EXP	115640	118675	1 280	8605		303	11640
TOTAL DEPT	2909451	2943414	2940850	2564-		5318-	28645- 31399

CY-RI 006005

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1974
PLANT CHICAGO

YEAR TO DATE

097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS		2620389	2630354			
			4510			
RAW MATERIALS ACCO		3690	4385			
RAW MATERIALS OGD		81401	68619			
MFG MATERIALS OGD		3889144	3688117			
CONTAINERS		49475	46414			
TOTAL		6440099	6442399	6440099	2300-	2300-
DIRECT LABOR		136248				
DIRECT LABOR			134058			
PAYROLL TAXES			10134			
PAYROLL INSURANCE			1178			
TOTAL		136248	145370	141727	3643-	9963- 5479
VAC & HOL PAY		12707				
TOTAL		12707	8818	13327	4509	3889 620
SALARIES-PRODUCTION SUPV		60225	59067			
PAYROLL TAXES		3914	3402			
PAYROLL INSURANCE		265	343			
RENTAL OF EQUIPMENT		3000	2990			
PURCHASED SERVICE-OTHER			32			
TOTAL		67404	65834	67544	1710	1570 140

CY-RI 006006

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
 PERIOD DEC 1974
 PLANT CHICAGO 097

YEAR TO DATE

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

DEPRECIATION 47890 48398 53806 5408 508- 5916
 TOTAL 47890 48398

OPERATING SUPPLIES 2037 7068
 OTHER OPERATING SUPPLIES 2037 7068 2037 5031- 5031-

PURCHASED ELECTRICITY 65163 46953 65163 15866- 15866-
 PURCHASED WATER 4207
 PURCHASED FUEL OIL 17351
 PURCHASED GAS 12518
 TOTAL 65163 81029 65163 15866-

TOTAL DIR EXP 6771548 6798916 6783703 15213- 9963- 17405- 12155

STEAM 25736 27895
 TOTAL 25736 27895 25736 2159- 2159-

TOT UTILITIES 25736 27895 25736 2159- 2159-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1974
PLANT CHICAGO

097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
MAINTENANCE PROVISION		35362	71031	35613	37418-	35669-
TOTAL		35362	71031	35613	37418-	1749-
LAB CONTROL		14736	14717	13342	1375-	19
TOTAL		14736	14717	13342	1375-	1394-
PLANT PROTECTION		27864	27864	32592	4720	4720
TOTAL		27864	27864	32592	4720	4720
PLANT GENERAL		149513	149510	153479	3969	3966
TOTAL		149513	149510	153479	3969	3966
TOT ALLOC EXP		227475	265122	233026	30096-	35647-
TOTAL DEPT. <i>Electricity</i>		7024759	7089933	7042465	47468-	9063-
<i>Wages by Nat. Serv</i>		368817	368817	368817		
<i>Head. (Shutdown) Provision</i>		3336642	3401816	3354348	(47468)	(9963) (55211) 17706
<i>Sw. Dept. Variances</i>		3336642	3401816	3354348	(47468)	(9963) (55211) 17706
<i>Plant Exp. Expense</i>		27491	27491	27491		(27491)
<i>Control. Lab</i>		(716)	(716)	716		716
<i>Plant Protection</i>		(5371)	(5371)	5371		5371
<i>Steam</i>		2118	2118	(2118)		(2118)
		23522	23522	(23522)		(23522)
<i>Net Material Variance</i>		3336642	3425338	3354348	(70990)	(9963) (78733) 17706
<i>Net Labor Variance</i>		325076	325076	(325076)		(325076)
<i>Net New Variance</i>		3336642	3750414	3354348	(396066)	(335039) (78733) 17706

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT PLANT GENERAL 209
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS		YEAR TO DATE DOLLARS		VARIANCE
		ACTUAL	VARIANCE	ACTUAL	VARIANCE	
OTHER WAGES-MONKLY	671	1,818	1,147CR	14,254	6,182CR	
SALARIES-OTHER	4,525	4,897	372CR	56,211	1,911CR	
PAYROLL TAXES	341	511	170CR	4,267	175CR	
PAYROLL INSURANCE	23	40	17CR	253	22	
POSTAGE	33		33	451	55CR	
TELEPHONE	375	430	55CR	5,669	1,169CR	
TELETYPE & TELEGRAPH	200	188	11	2,253	146	
RENTAL OF EQUIPMENT	33	105	72CR	245	150	
IPS-WILLOW ISLAND	377	377		5,194	670CR	
IPS MICH CITY	325	375	50CR	4,247	347CR	
IPS-HAYNE	333		333		3,996	
IPS-BOUND BROOK	499	280	219	8,446	2,498CR	
PURCHASED SERVICE-OTHER	2,084	2,663	579CR	24,093	914	
MISCELLANEOUS EXPENSE	779	3,352	2,573CR	26,154	16,806CR	
DEPRECIATION	700	608	92	7,290	1,110	
APPAREL ISSUES	433	471	471CR	3,318	3,318CR	
OTHER OPERATING SUPPLIES		524	91CR	4,716	479	
CONTAINER USED AS SUPPLY		50	243	243	243CR	
PURCHASED ELECTRICITY	250	250	200	3,247	247CR	
STEAM	250			2,750	250	
MAINTENANCE PROVISION	664	1,167	503CR	8,888	250CR	
PLANT PROTECTION	398	398		4,776	920CR	
	13,293	18,509**	5,216CR	187,507	27,910D	
			553100	181,202**	27,806CR	

Distribution
 during 6 months
 Dept of Chicago
 Mr. P. B. Kent
 Chicago to Ashland Plants

9996
 87384
 62126
 508
 160014.
 (37493)

Personal - Yamabu (Hydrameter)

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT CONTROL LAB 410
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	61		61		732
SALARIES-OTHER	1,786	2,015	229CR	23,388	1,956CR
PAYROLL TAXES	120	116	3	1,348	91
PAYROLL INSURANCE	8	12	4CR	136	40CR
PURCHASED SERVICE-OTHER	42	146	42	111	392
DEPRECIATION	143		1CR	1,752	12CR
APPAREL ISSUES			CR	119	119CR
OTHER OPERATING SUPPLIES	167	56	110	690	1,313
MAINTENANCE PROVISION	83	83	83	581	419
PLANT PROTECTION	83			996	
	2,495	2,430**	64	29,123**	816

Distribution
Luigi E. Spina
Wm. L. Litzberg
Wm. B. Blunk
Stam

14386
 2013
 12704
 733
 29856

Variance - Same as (Unfavorable) (28)

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT MAINT & CONST 132
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	488	2,123	1,635CR	11,137	9,281CR
SALARIES-OTHER	1,075	1,207	132CR	13,597	697CR
PAYROLL TAXES	104	335	231CR	1,628	380CR
PAYROLL INSURANCE	7	20	13CR	165	81CR
MISCELLANEOUS EXPENSE		67	67CR	137	137CR
DEPRECIATION	38	38		456	
OTHER OPERATING SUPPLIES		12	12CR	30CR	30
MAINTENANCE MATERIALS	1,250	4,090	2,840CR	26,530	11,530CR
PURCHASED MAINTENANCE	1,166	5,436	4,270CR	32,341	18,349CR
PLANT PROTECTION	22	22		264	
	4,150	13,354**	9,204CR	86,227**	36,427CR

Allocation
Maintenance & Repair Bureau 13354

86227

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT WARE AND SHIPPING 124
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
OTHER WAGES-HOURLY	488	916	424CR	7,221	1,365CR
SALARIES-OTHER	359	377	18CR	4,199	108
PAYROLL TAXES	58	136	78CR	762	60CR
PAYROLL INSURANCE	4	7	3CR	83	35CR
RENTAL OF EQUIPMENT		57	57CR	437	437CR
UPS-BOUND BROOK	383	706	323CR	4,236	360
PURCHASED SERVICE-OTHER			CR	96	96CR
DEPRECIATION	690	616	74	7,392	888
OTHER OPERATING SUPPLIES	1,166	52	1,113	16,299	2,307CR
PURCHASED ELECTRICITY	167	21	145	1,637	366
STEAM	166	166		1,992	
MAINTENANCE PROVISION	125	426	301CR	2,041	541CR
PLANT PROTECTION	393	393		4,716	
	3,999	3,877**	121	51,115**	3,127CR

Distributed
Purchased Expenses 59 a/c

3822

5115

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PLANT PROTECTION 100
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
PROPERTY TAXES	2,600	2,627CR	5,427	472 2023	5,427
PROPERTY INSURANCE	275	310	35CR	620 3117	70CR
PURCHASED SERVICE-OTHER	183		183	2358,	366
PURCHASED SERVICE-ADT	133		133	1,930	66
DEPRECIATION	88	67	21	104	252
OTHER OPERATING SUPPLIES	17		17		204
<i>Subtotal</i>	3,006	2,250CR	5,746	412000 36582.	6,245
<i>Mfg Litharge</i>		627.		7513	
<i>Mfg Sludge</i>		1695.		20351.	
<i>Plant General</i>		398.		4776.	
<i>Manufacturing</i>		393.		4716.	
<i>Contract Lab.</i>		83.		996.	
<i>Maintenance & Repair</i>		22.		264.	
<i>Steam</i>		<u>278.</u>		<u>3336.</u>	
		3496.		41952.	
<i>Various Various Expenses</i>		<u>5746.</u>		<u>5370</u>	

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT STEAM 525
 PERIOD DEC 1974
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
DEPRECIATION	409	490	1CR	54880	12CR
OTHER OPERATING SUPPLIES	250	250	250	3,000	3,000
PURCHASED GAS	1,333	2,527	1,194CR	21,367	5,371CR
MAINTENANCE PROVISION	333	240	93	3,687	309
LAB CONTROL	58	62	4CR	733	37CR
PLANT PROTECTION	278	278		3,336	
<i>Electric</i>	2,741	3,597**	856CR	35,003**	2,111CR
<i>Mfg. Blends</i>		2205		27895	
<i>Warehousing</i>		166.		1992.	
<i>Plant General Expense</i>		<u>250</u>		<u>2000.</u>	
		2621		32887	
<i>Variance - Favorable (Unfavorable)</i>		<u>(976)</u>		<u>(2116)</u>	

MATERIAL PRICE VARIABLE REPORT

DEPARTMENT PRINCETON
 PERIOD DEC 1974
 PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	CURRENT MONTH		YEAR TO DATE	
		QUANTITY RECEIVED	VARIANCE-DOLLARS	QUANTITY RECEIVED	VARIANCE-DOLLARS
9534601	SCOTCH LADDIE #217 S 10				
9534701	DI BASIC LEAD STEAKA 10	99750		14502	
9534901	SCOTCH LAB 0712 10	700		500	
TOTAL			31,299-		925,078-

MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION
 PERIOD DEC 1974
 PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	QUANTITY RECEIVED	UNIT PRICE	VARIANCE-DOLLARS	QUANTITY RECEIVED	UNIT PRICE	TOTAL-DOLLARS
010017	ACETIC ACID	2,250	148		16,830		2,003
010614	CALCIUM CARBONATE	46,404	464		708,000		505
0106902	CARBON DIOXIDE				585,666		2,897
0127117	MSIL				6,800		127
0135902	GEON 102	100	192		3,000		183
0171142	20 1/2 GAL FIBER DRU				288		64
0175303	BONE GLUE				200		126
0177309	CHROME GLUE				12,326,338		245,490
0178601	PIG LEAD	592,662	14,816		3,000		40
0213316	PLASTIC BAGS	3,000	40		93,636		4,683
0213314	1500 BAGS				51,175		137
0213316	8810 BAGS				58,940		765
0213318	8821 BAGS				30,847		903
0213319	508 BAGS				8,165		178
0213321	850 BAGS				22,925		144
0213322	815 24LB BAG				60,964		214
0213323	508 BAGS				8,360		287
0233801	PLASTIC BAGS				29,083		6,348
0213301	PHOSPHOROUS ACID100X	6,000	2,010		3,900		41
0343001	LILLY MOGELL				10,000		1,500
0343101	NORMAL LEAD STEARATE				2,626		554
0359401	OIL 74 7M				417,752		381
9334801	SULFURIC ACID 93X	42,640	4		24,000		27
9340601	CALCIUM STEARATE	24,000	12,412				
9340603	CALCIUM STEARATE						
9340606	CALCIUM STEARATE						
9316302	PHTHALIC ANHYDRIDE	27,000	1,218		114,000		1,409
					182,250		9,276

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

	MONTH ENDED <i>December 1974</i>	YEAR TO DATE
Contributions, Subscriptions, Etc.	<u>18.</u>	<u>564</u>
Demurrage	<u>19.</u>	<u>82</u>
Educational Assistance	<u> </u>	<u> </u>
Hydrant Charge	<u> </u>	<u> </u>
Military Severance	<u> </u>	<u> </u>
Others	<u>119.</u>	<u>1308.</u>
Employee Activity	<u>399.</u>	<u>430</u>
Postage	<u> </u>	<u> </u>
Sales Tax	<u>171.</u>	<u>177.</u>
Scrap Sales	<u> </u>	<u> </u>
Stationery	<u>493</u>	<u>1372.</u>
Travel and Living	<u>406.</u>	<u>2140.</u>
Relocation Expense	<u>987</u>	<u>16074</u>
Lic & Fees	<u>349.</u>	<u>761.</u>
<i>Blood Samples</i>	<u>459.</u>	<u>3512.</u>
	<u> </u>	<u> </u>
	<u> </u>	<u> </u>
TOTAL	<u>3420.</u>	<u>26220.</u>

CY-RI 006017

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>50118</u>	<u>191144</u>	<u>249262</u>	<u>80350</u>	<u>100734</u>	<u>100734</u>
By-Product Recov.						
Production	<u>223593</u>	<u>220161</u>	<u>443754</u>	<u>3397683</u>	<u>3645164</u>	<u>7043347</u>
Total to A/C For	<u>273711</u>	<u>413305</u>	<u>623016</u>	<u>3418067</u>	<u>3726014</u>	<u>7144081</u>
Inventory Adjustment		<u>(52.)</u>	<u>(52.)</u>	<u>11164</u>	<u>20000</u>	<u>31164</u>
Usage	<u>215054</u>	<u>14351</u>	<u>229405</u>	<u>3370574</u>	<u>349855</u>	<u>3690429</u>
Shipments						
Stock Transfer		<u>99043</u>	<u>99043</u>		<u>110492</u>	<u>110492</u>
Customers		<u>89679</u>	<u>89679</u>		<u>2099487</u>	<u>2099487</u>
Ending Inventory	<u>58657</u>	<u>216180</u>	<u>274837</u>	<u>58657</u>	<u>216180</u>	<u>274837</u>

**AMERICAN CYANAMID CO.
ORGANIC CHEMICALS DIVISION**

Chicago PLANT

Nov. 14, 1974

INVENTORY AND USAGE DATA

Prepared By	Initials	Date
Approved By		

		In Thousands of Dollars	
Inventory	Opening Balance	Closing Balance	
1 Raw Materials & Supplies - Group A			
2 Purchased Raw Materials	172	128	
3 Shipping Containers	28	26	
4 Coal, Fuel Oil, etc.			
5 Stores Materials			
6			
7			
8 Total	200	154	
9			
10 Manufactured Materials - Group B			
11 From Cyanamid Plants	1	1	
12			
13			
14 Total	1	1	
15			
16 Processed & Finished Mfg'd Mat'ls-Group C			
17 Manufactured Finished	199	216	
18 Returned Mfg'd Goods			
19 Purch. for Resale			
20 Semi-Finished	50	57	
21 Toll Work			
22 By-Products			
23 Work in Process			
24			
25 Total	249	273	
26			
27			
28 Total Plant Inventory	450	430	
29			
30			
31			
32			
33 Usage	Current	Cumulative	
34 Data	Period		
35			
36 Mfg. from other O.C.D. Plants	0	68	
37 Mfg. from all other ACCO Plants	1	4	
38	1	72	
39			
40			

Boroughs Study
Form 4356 Rev. - Form 656 Gen. Ed.