

Mr. H. C. Gaffney

Chicago, Illinois

B. G. Witherspoon

Charlotte

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STANDARD COST VARIATION

Jan. 30, 1979

Month of December 1978

Mr. F. B. Dorf
Mr. C. W. Postas

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During the month of December 1978, the Chicago Plant generated an unfavorable variation of \$(49,812.) as shown below:

	December 1978 Favorable (Unfavorable)	Cumulative Favorable (Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	\$ 8,141	\$(20,545)
Stabilizers	17,189	43,866
Plant General Expense	(16,516)	(23,309)
Control Laboratory	(314)	(848)
Plant Protection	796	4,194
Steam	(960)	(9,529)
Sub Total	8,336	(6,171)
2. <u>Material Price Variance</u>	(58,148)	(92,358)
Grand Total	\$(49,812)	\$(98,529)

A comparison of production level versus budget is tabulated below:

<u>Production Department</u>	<u>December 1978</u>	<u>Y-T-D Cumulative</u>
Litharge	139.5%	97.5%
Stabilizers	161.3%	121.2%
Total Plant	152.0%	111.1%

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD DEC-1978
 PLANT CHICAGO

CURRENT MONTH

YEAR TO DATE

PROD-NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9534501	CYASTAB #15	01	13,000	.477	3,477.00	29,382	133,183
9534502	CYASTAB #40	01	92,500	.465	3,475.00	32,187	492,410
9534505	CYASTAB #611	01	72,800	.487	2,999.00	10,950	3,240
9534506	CYASTAB #621	01	72,800	.395	2,617.00	19,051	331,364
9534509	CYASTAB #15-24	01	49,248	.459	3,515.00	17,310	136,978
9534512	CYASTAB #40 DUSTLESS	01	60,950	.498	3,491.00	21,277	102,321
9534513	CYASTAB #15 DUSTLESS	01	307,365	.508	3,493.00	23,700	8,278
9534582	BULK LEAD CARBONATE	21	142,050	.488	3,361.00	47,743	329,588
9534603	CYASTAB #583	01	2,900	.579	3,363.00	1,054	6,090
9534605	CYASTAB #593	01	162,500	.494	2,883.00	45,848	173,005
9534606	CYASTAB #570	01	26,050	.493	3,664.00	9,544	55,260
9534607	CYASTAB #810	01	323,775	.550	3,471.00	112,302	2,091,273
9534608	CYASTAB #830	01	5,990	.534	3,332.00	4,400	1,466
9534610	CYASTAB #523	01	17,400	.576	4,087.00	2,446	57,696
9534611	CYASTAB 593 OILED	01	12,302	.594	2,939.00	5,113	12,623
9534615	CYASTAB 810 OILED	01	146,099	.594	3,492.00	51,017	238,954
9534616	CYASTAB 810 DU	01	91,850	.520	3,375.00	30,999	180,157
9534617	CYASTAB 563 DUSTLESS	01	10,700	.452	3,651.00	4,394	1,643
9534618	CYASTAB 593 DUSTLESS	01	95,650	.535	3,424.00	32,750	26,859
9534623	CYASTAB 564 DUSTLESS	01	10,350	.538	3,410.00	3,929	67,264
9534625	CYASTAB 564	01	32,900	.908	6,969.00	22,928	153,672
9534901	CYASTAB #712	01	35,600	.882	6,909.00	24,596	239,984
9534902	CYASTAB 712 OIL	01	675	4,599.00	757,394	348,325	

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MATERIAL VARIANCE REPORT

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DEPARTMENT STABILIZERS

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PERIOD DEC 1978

PLANT CHICAGO

PRODUCT

0692

ITEM	MATERIAL DESCRIPTION	C U R R E N T		M O N T H		Y E A R		T O		D A T E	
		USG QTY	ACTUAL	STAND QTY	VARI AMT	USG QTY	ACTUAL	STAND QTY	VARI AMT		
24000	CALCIUM STEARATE	16,100		19,924	1,395	196,675		202,410	3,998		
24001	PHENOLIC ANHYDRIDE	334		57	6	190,354		188,095	602		
24002	CYASTAB #15					23,500			6,170		
24003	CYASTAB #15-24					22,296			7,837		
24013	CYASTAB #15 DUSTLESS					23,450			6,191		
24014	CYASTAB #21 DUSTLESS	4,000			905	4,000			905		
24001	BULK LEAD CARBONATE	307,365		312,472	1,663	3,089,957		3,152,405	20,407		
24701	CI ASIS LEAD STEAM	5,950		6,423	376	14,115		13,016	802		
24001	CYASTAB #34					950			615		
24002	CYASTAB #670					50			21		
24007	CYASTAB #610	229,376		252,465	7,343	1,378,028		1,405,125	9,142		
24011	CYASTAB #10 OIL	12,302		12,301	4	29,624		30,365	254		
24015	CYASTAB #10 OIL	1,699		147,240	34	590,992		598,704	2,601		
24017	CYASTAB #53 DUSTLESS	6,000			2,025	6,000			2,025		
24011	CYASTAB #93 DUSTLESS					3,050			961		
25001	CYASTAB #208					88,294		88,245	24		
25002	CYASTAB #218					71,855		71,831	6		
25001	CYASTAB #08 OIL					11,951		14,525	1,210		
25011	CYASTAB #08 DUSTLESS					59,839		70,445	131		
26000	LITHARGE BULK	797,623		750,172	12,234	6,524,049		6,469,291	17,128		
		1,730,582		1,36,102	1,379	14,733,065		14,782,282	19,077		
		1,730,582		1,36,102	1,379	14,733,065		14,782,282	19,077		
		1,730,582		1,36,102	1,379	14,733,065		14,782,282	19,077		