

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

INTERMEDIATES DEPARTMENT

REPORT

ON

PRODUCTION AND COST

MAC GREGOR LEAD PLANT

CHICAGO, ILLINOIS

DATE DEC 1972

CYANAMID

Chicago, Illinois 1-22-73

Mr. R. K. Felter

Chicago, Illinois

Mr. C. R. Oram - BB

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STANDARD COST VARIATION

Month of December 1972

During the month of December 1972, the Mac Gregor Plant generated a favorable variation of \$8,504. as shown below:

	December 1972 Favorable (Unfavorable)	Prior Mo. Favorable (Unfavorable)	Cumulative Favorable (Unfavorable)
1. <u>Manufacturing Variance</u>			
Litharge	\$ (12,266.)	\$ 2,426.	\$ (9,374.)
Blends	14,486.	(16,373.)	(66,128.)
Plant General Expense	(1,443.)	(3,340.)	(19,160.)
Control Laboratory	18.	(195.)	(605.)
Plant Protection	5,424.	(411.)	1,494.
Sub Total	<u>6,219.</u>	<u>(17,893.)</u>	<u>(93,773.)</u>
2. <u>Material Price Variance</u>	<u>(418.)</u>	<u>(1,475.)</u>	<u>(100,356.)</u>
Sub Total	5,801.	(19,368.)	(194,129.)
3. <u>Inventory Revaluation</u>	2,703.	-0-	15,498.
Grand Total	<u>\$ 8,504.</u>	<u>\$ (19,368.)</u>	<u>\$ (178,631.)</u>

A comparison of Production Level vs Budget is tabulated below:

<u>Production Department</u>	<u>December 1972</u>	<u>Prior Month</u>	<u>YTD Cumulative</u>
Litharge	83.8%	111.9%	107.5%
Blends	90.0%	86.6%	66.7%
Total Plant	87.6%	101.2%	90.5%

STANDARD COST OF PRODUCTION REPORT

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 PLANT MAC GREGOR

			CURRENT MONTH		YEAR TO DATE		
PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9534501	SCOTCH LADDIE #15 ST	01	148,450	.142400	21,139	2,484,420	353,781
9534502	SCOTCH LADDIE #40 ST	01	514,900	.142700	73,476	3,408,237	486,355
9534503	SCOTCH LADDIE #50 STAB	01		.142700		11,100	1,583
9534504	SCOTCH LADDIE #60 STAB	01	500	.142700	71	136,000	19,407
9534505	SCOTCH LADDIE #611 S	01		.124100		38,400	4,765
9534506	SCOTCH LADDIE #621 S	01	162,616	.112700	18,326	2,221,139	250,322
9534507	WHITE LEAD IN OIL	01		.228100		11,720	2,673
9534508	SCOTCH LADDIE 621	01	3,000	.116800	350	24,566	2,869
9534509	SCOTCH LADDIE 15	01	108,000	.148800	16,070	108,000	16,070
9534601	SCOTCH LADDIE #217 S	01		.370000		450	166
9534701	SCOTCH LADDIE #247 S	01		.440000		4,900	2,156
9534801	SCOTCH LADDIE 304 ST	01		.271700		79,400	21,572
9534802	SCOTCH LADDIE #523 S	01	150CR	.187400	28CR	8,313CR	1,557CR
9534803	SCOTCH LADDIE #563 S	01	40,650	.151300	6,150	203,050	30,721
9534804	SCOTCH LADDIE #583 S	01	7,950	.159800	1,270	52,000	8,309
9534805	SCOTCH LADDIE #593 S	01		.130300		1,700CR	221CR
9534806	SCOTCH LADDIE #670 S	01		.163100		22,050	3,596
9534807	SCOTCH LADDIE #810 S	01	195,847	.160400	31,413	1,748,832	280,512
9534808	SCOTCH LADDIE #830 S	01	4,000CR	.148000	592CR	184,140	27,252
9534810	SCOTCH LADDIE #523-1	01		.184800	CR	10,500	1,940
9534811	SCOTCH LAD #593 OILED	01		.131600	CR	2,000	263
9534812	SCOTCH LADDIE #573	01		.151200	CR	550	83
9534901	SCOTCH LAD #712 STAB	01	1,700	.257700	438	66,550	17,150
9534902	SCOTCH LADDIE #712 S	01	19,150	.251900	4,823	82,400	20,756
9535001	SCOTCH LADDIE #908 S	01	7,049	.196900	1,387	70,653	13,911
9535002	SCOTCH KADDIE #918	01	45,800	.159800	7,318	252,905	40,414

STANDARD COST OF PRODUCTION REPORT

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PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE	
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9535003	SCOTCH LADDIE #948 S	01	10,050	.147500	1,482	137,450	20,273
9535004	SCOTCH LADDIE #958	01		.179300		150CR	26CR
9535005	SCOTCH LADDIE #988 S	01	17,800	.214400	3,816	36,400	7,804
9535006	SCOTCH LAD #988 OILED	01		.213200		12,324	2,627
9535007	SCOTCH LADDIE 948	01		.151600		20,400	3,092
ACTUAL EXPENDITURES					173,827CR		1,704,755CR
VARIATION					13,088		66,125CR
GROSS PRODUCTION AT STD			1,279,312		186,916	11,420,373	1,638,629

MATERIAL USAGE VARIANCE REPORT

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 PLANT MAC GREGOR

COMMODITY	USED IN PROD CODE	C U R R E N T M O N T H		Y E A R		T O		V A R I A N C E D O L L A R S
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	ACTUAL QUANTITY	ACTUAL QUANTITY	
	9534803	2,439		12,183				
	9534810			945				
	9534812			33				
	9535003	603		8,247				
	9535004			9-				
	9535005	1,068		2,184				
	10 9535006			717				
	10 9535007			1,224				
*9340605		14,034	10,833	1,028	165,273	164,733	154	
PHTHALIC ANHYDRIDE 10	9535001	1,323		13,265				
	10 9535002	4,292		23,704				
	*9516302	5,616	6,747	103-	36,970	37,366	44-	
SCOT LAD #15 10	9534505			19,123				
	10 9534506	82,121		1,121,675				
	10 9534508	1,515		12,405				
	*9534501	83,636	30,300	7,593	1,153,204	691,908	65,710	
SCOTCH LADDIE #40 ST 10	9534502		40,400	5,765-		460,862	65,765-	
	*9534502							
SCOT LAD #50 10	9534507		1,500	214-				
	10 9534507							
	*9534503							

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COMMODITY	USED IN PROD CODE	C U R R E N T M O N T H		Y E A R		T O		V A R I A N C E D O L L A R S
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	ACTUAL QUANTITY	ACTUAL QUANTITY	
SCOTCH LAD #60 *9534504	10					950		136-
DIBASIC LEAD STEARAT 10 DIBASIC LEAD STEARAT 10 9534701 *9534701				4,900 4,900				2,156
SCOTCH LADDIE #593 S 10 *9534805						2,050		267-
SCOT LAD #810 10 SCOT LAD #810 10 9534801 SCOTCH LADDIE #810 9534802 SCOT LAD #810 10 9534803 SCOTCH LADDIE #810 9534804 SCOT LAD #810 10 9534805 SCOT LAD #810 10 9534806 SCOT LAD #810 10 9534810 SCOTCH LADDIE #810 9534811 *9534807		135- 29,471 5,549		39,700 7,481- 147,211 36,296 1,190- 15,390 9,555 1,371 240,853				585-
SCOTCH LADDIE #830 S 10 SCOTCH LADDIE #830 S 10 9534812 *9534808								
SCOTCH LADDIE #908							440 440	

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COMMODITY	USED IN PROD CODE	C U R R E N T M O N T H		Y E A R		T O D A T E	
		STANDARD QUANTITY	ACTUAL QUANTITY	STANDARD QUANTITY	ACTUAL QUANTITY	VARIANCE DOLLARS	VARIANCE DOLLARS
SCOTCH LADDIE #908	9535005	16,732		34,216			
SCOTCH LADDIE #908	9535006			11,232			
*9535001		16,732	9,715	45,448	31,153		2,823
SCOTCH KADDIE #918	10						
SCOTCH KADDIE #918	10 9535003	7,035		96,215			
SCOTCH KADDIE #918	10 9535004			141-			
SCOTCH KADDIE #918	10 9535007			14,280			
*9535002		7,035	7,000	110,354	99,155		1,795
SCOTCH LADDIE #988 S	10						
*9535005			7,700		9,500		2,036-
SCOTCH LAD 988 OIL	10						
*9535006					4,524		964-
LITHARGE BULK	10						
	9534501	128,048		2,142,986			
	9534502	444,137		2,939,842			
	9534503			9,574			
	9534504	431		117,309			
	9534509	93,420		93,420			
	9534807	175,692		1,568,859			
	9534808	3,233-		148,869			
	9534901	1,509		59,081			
	9534902	16,150		69,495			