PRODUCT #1100 AROCLOR CONVERSION
LOCATION 0003
COST CENTER 746

BUS GRP 01 FUNCTIONAL PRODUCTS
MFG GROUP 05
COST UNIT 100 LBS

DIVISION 45 SPEC CHEMICALS
COMPANY 30 INDUSTRIAL CHEMICALS
PROD GRP 16 DIELECTRIC FLUIDS

PRODUCTION - LBS 18,593

ADJ CAPACITY - LBS 73,200

RAW MATERIALS & UTILITIES PRACTICE		QUANTITY	PER 100 LBS
ELECTRICITY	F	12	0.067
COMPRESSED AIR DISTR	F	44	0.237
WATER PURCH DISTR	F	42	0.225
GAS DISTRIBUTED	V	8	0.042

RAW MATERIALS		COST	PER 100 LBS
MATERIAL HANDLG	V	4	0.021
TOTAL RAW MATERIALS		4	0.021

RAW MAT & UTIL PRICE	
89961 ELECTRICITY	1.97389
89984 COMPRESSED AIR DISTR	0.17198
89974 WATER PURCH DISTR	0.27500
89986 GAS DISTRIBUTED	2.39300

MFG. COST		COST	PER 100 LBS
TOTAL MATERIALS		4	0.021
ELECTRICITY	F	24	0.132
COMPRESSED AIR DISTR	F	8	0.041
WATER PURCH DISTR	F	11	0.062
GAS DISTRIBUTED	V	19	0.100
DIRECT CONVERSION			
WAGES-PRODUCTN	F	108	0.583
WAGES-MECHANICL	F	11	0.058
SALARIES	B	39	0.208
PAYROLL OH	F	37	0.198
SUPPLIES	F	14	0.076
WAGES-PACKING	F		0.000
PACKING OH	F		0.002
LABORATORY	V	1	0.008
CLOTH/LAUN-SAFE	F	2	0.008
CLOTHING LAUNDR	F	2	0.010
TECH SVC DEPT	B	9	0.051
TOTAL RENTALS	F		0.001
RSCH-PLT-PROCES	B	1	0.004
SUP-OPT-REPRMEN	F	4	0.023
WASTE DISPOSAL	F	33	0.175
TOXICOLOGICAL	F	52	0.282
TANK CAR STORAG	F	1	0.004
ME-EARN/PLT IMP	B	7	0.036
M-E-TRUE REPAIR	B	148	0.794
INCINERATN COST	F	198	1.066
TOTAL DIRECT CONV		729	3.921
INDIRECT CONVERSION			
DEPRECIATION	B	150	0.810
FIE-INS & TAXES	B	199	1.070
FIE-OTHER	B	5	0.027
TOTAL INDIRECT CONV		355	1.907
TOTAL MFG.COST-BULK		1,087	5.849

TOTAL PACK & SHIP (M)	COST	PER 100 LBS
NON BULK LBS PACKED		0.000
NON BULK PACKING COST	11	0.000
NON BULK LBS SHIPPED		0.000
NON BULK SHIPPING COST		0.000
BULK LBS PACKED		0.000
BULK PACKING COST		0.000
BULK LBS SHIPPED		0.000
BULK SHIPPING COST		0.000

PRODUCTION SCHEDULE

QTR	BK1	BK2	BK3	BK4	BK5	BK6	BK7	BK8
1	1		64					
2	2		62					
3	1		43					
4								

1ST QUARTER		
PRODUCTION	9,493	
CAPACITY	18,300	
VARIABLE CST	12	0.1300
F & B COST	373	3.9300
TOT BULK CST	385	4.0600
PACKING COST	5	0.0600
SHIPPING CST		0.0000
2ND QUARTER		
PRODUCTION	6,900	
CAPACITY	18,300	
VARIABLE CST	9	0.1300
F & B COST	370	5.3600
TOT BULK CST	378	5.4900
PACKING COST	4	0.0600
SHIPPING CST		0.0000
3RD QUARTER		
PRODUCTION	2,200	
CAPACITY	18,300	
VARIABLE CST	3	0.1500
F & B COST	267	12.1600
TOT BULK CST	270	12.2900
PACKING COST	1	0.0800
SHIPPING CST		0.0000
4TH QUARTER		
PRODUCTION		
CAPACITY	18,300	
VARIABLE CST		0.0000
F & B COST	54	0.0000
TOT BULK CST	54	0.0000
PACKING COST		0.0000
SHIPPING CST		0.0000

GENERAL ASSUMPTIONS:

DSW 311495

STLCOPCB4071481

PRODUCT 81168 AROCLOR CONVERSION BUSINESS GROUP 01 FUNCTIONAL PRODUCTS DIVISION 45 SPEC CHEMICALS
LOCATION 0001 KRUMRICH PLANT MFG GROUP 05 COMPANY 30 INDUSTRIAL CHEMICALS
COST CENTER 748 PRODUCT GROUP 16 DIELECTRIC FLUIDS COST UNIT 100 LBS

RAW MATL/CONTAINER/UTILITY CODE	NAME	EXP CLS	F V B	T Y P E	1975 ACTUAL QTY M	1975 ACTUAL PER UNIT	1976 BUDGET QTY M	1976 BUDGET PER UNIT	1976 06 MO EXTRAPOLATED QTY M	1976 06 MO EXTRAPOLATED PER UNIT	1976 2ND ACTUAL QTY M	1976 2ND ACTUAL PER UNIT	1977 BUDGET QTY M	1977 BUDGET PER UNIT
PRODUCTION - ANNUAL M LBS							31,476		33,812		27,356		18,593	
CAPACITY - ANNUAL M LBS													73,200	
89961	ELECTRICITY	533	F	N		.00	21	.07	20	.06	21	.08	12	.07
89984	COMPRESSED AIR DISTR	536	F	N		.00	67	.21	66	.19	66	.24	44	.24
89974	WATER PURCH DISTR	539	F	N		.00	159	.51	137	.41	147	.54	42	.23
89986	GAS DISTRIBUTED	545	V	N		.00	12	.04	13	.04	11	.04	8	.04

RAW MATL/CONTAINER/UTILITY CODE	NAME	EXP CLS	F V B	T Y P E	1975 ACTUAL COST M	1975 ACTUAL PER UNIT	1976 BUDGET COST M	1976 BUDGET PER UNIT	1976 06 MO EXTRAPOLATED COST M	1976 06 MO EXTRAPOLATED PER UNIT	1976 2ND ACTUAL COST M	1976 2ND ACTUAL PER UNIT	1977 BUDGET COST M	1977 BUDGET PER UNIT
	MATERIAL HANDLG	526	V			.00	8	.03	4	.01	4	.01	4	.02
TOTAL RAW MATERIALS						.00	8	.03	4	.01	4	.01	4	.02

DSW 311496

STLCOPCB4071482

PRODUCT 81100 AROCLOR CONVERSION BUSINESS GROUP 01 FUNCTIONAL PRODUCTS DIVISION 45 SPEC CHEMICALS
LOCATION 0003 KRUMMRICH PLANT MFG GROUP 05 COMPANY 30 INDUSTRIAL CHEMICALS
COST CENTER 748 PRODUCT GROUP 16 DIELECTRIC FLUIDS COST UNIT 100 LBS

EXPENSE NAME	EXP CLS	V F B	1975 ACTUAL COST M	1975 ACTUAL PER UNIT	1976 BUDGET COST M	1976 BUDGET PER UNIT	1976 06 MO EXTRAPOLATED COST M	1976 06 MO EXTRAPOLATED PER UNIT	1976 IND ACTUAL COST M	1976 IND ACTUAL PER UNIT	1977 BUDGET COST M	1977 BUDGET PER UNIT
PRODUCTION - ANNUAL M LBS					31,476		33,812		27,356		18,593	
TOTAL RAW MATERIALS				.00	8	.03	4	.01	4	.01	4	.02
UTILITIES:												
ELECTRICITY	533	F		.00	46	.15	37	.11	42	.15	24	.13
COMPRESSED AIR DISTR	536	F		.00	10	.03	9	.03	10	.04	8	.04
WATER PURCH DISTR	539	F		.00	42	.13	34	.10	37	.14	11	.06
GAS DISTRIBUTED	545	V		.00	26	.08	25	.07	21	.08	19	.10
CONVERSION EXPENSE:												
WAGES-PRODUCTN	570	F		.00	152	.48	153	.45	155	.57	108	.58
WAGES-MECHANICL	572	F		.00	15	.05	16	.05	17	.06	11	.06
SALARIES	575	B		.00	39	.12	49	.14	58	.21	39	.21
PAYROLL OH	578	F		.00	46	.15	54	.16	57	.21	37	.20
SUPPLIES	590	F		.00	20	.06	20	.06	17	.06	14	.08
WAGES-PACKING	601	F		.00		.00	1	.00	1	.00		.00
PACKING OH	603	F		.00	1	.00	1	.00	1	.00		.00
LABORATORY	610	V		.00	2	.01		.00	1	.00	1	.01
CLOTH/LAUN-SAFE	613	F		.00	2	.01	2	.01	2	.01	2	.01
CLOTHING LAUNDR	614	F		.00	3	.01	3	.01	4	.01	2	.01
TECH SVC DEPT	621	B		.00	22	.07		.00	2	.01	9	.05
TOTAL RENTALS	641	F		.00		.00	1	.00	1	.00		.00
RSCH-PLT-PROCES	657	B		.00	8	.02		.00	1	.00	1	.00
SUP-DPT-REPRMEN	659	F		.00	6	.02	3	.01	4	.01	4	.02
WASTE DISPOSAL	661	F		.00	24	.08	16	.05	17	.06	33	.17
TOXICOLOGICAL	667	F		.00	80	.25	71	.21	74	.27	52	.28
TANK CAR STORAG	687	F		.00	1	.00		.00		.00	1	.00
ME-EARN/PLT IMP	693	B		.00	30	.10	16	.05	10	.04	7	.04
M-E-TRUE REPAIR	694	B		.00	280	.89	173	.51	207	.76	148	.79
INCINERATN COST	697	F		.00	511	1.62	185	.55	90	.33	198	1.07
TOTAL DIRECT CONV				.00	1363	4.33	871	2.58	830	3.04	729	3.92
DEPRECIATION	698	B		.00	230	.73	228	.67	230	.84	151	.81
FIE-INS & TAXES	760	B		.00	281	.89	272	.81	277	1.01	199	1.07
FIE-OTHER	761	B		.00	6	.02	3	.01	6	.02	5	.03
TOTAL INDIRECT CONV				.00	517	1.64	504	1.49	513	1.87	355	1.91
TOTAL VARIABLE				.00	36	.11	29	.09	26	.09	24	.13
TOTAL F & B				.00	1852	5.88	1350	3.99	1321	4.83	1064	5.72
TOTAL BULK COST				.00	1888	6.00	1378	4.08	1347	4.92	1087	5.85

DSW 311497

STLCOPCB4071483

PRODUCT 9110 AROCLOR CONVERSION BUSINESS GROUP 01 FUNCTIONAL PRODUCTS DIVISION 45 SPEC CHEMICALS
LOCATION 0002 KRUMMRICH PLANT MFG GROUP 05 COMPANY 30 INDUSTRIAL CHEMICALS
COST CENTER 746 PRODUCT GROUP 16 DIELECTRIC FLUIDS COST UNIT 100 LBS

RAW MATL/CONTAINER/UTILITY CODE	NAME	EXP CLS	F V B	T Y P E	1975 ACTUAL COST M	1975 ACTUAL PER UNIT	1976 BUDGET COST M	1976 BUDGET PER UNIT	1976 06 MO EXTRAPOLATED COST M	1976 06 MO EXTRAPOLATED PER UNIT	1976 IND ACTUAL COST M	1976 IND ACTUAL PER UNIT	1977 BUDGET COST M	1977 BUDGET PER UNIT
	TOTAL VARIABLE				.00		36	.11	29	.09	26	.09	24	.13
	TOTAL F & B				.00		1852	5.88	1350	3.99	1321	4.83	1064	5.72
	TOTAL BULK COST				.00		1888	6.00	1378	4.08	1347	4.92	1087	5.85
	M LBS PACKED	930					1,294							
	CONTAINER COST													
	TOTAL CONTAINER COST	931												
	CONTAINER HANDLING	527					11		8		9		11	
	PACKING LABOR & OH	932												
	OTHER PACKING EXP	933												
	TOTAL PACKING COST				.00		11	.85	8	.00	9	.00	11	.00
	M LBS SHIPPED-BULK	922												
	M LBS SHIPPED-PKG	927												
	SHIPPING COST-BULK	923			.00		.00		.00		.00		.00	
	WHSE COST-PKG	928												
	SHIPPING COST-PKG	929												
	TOTAL SHIP COST-PKG				.00		.00		.00		.00		.00	
	TOTAL MFG BUDGET						1899		1386		1356		1098	

DSW 311498

STLCOPCB4071484