

CONFIDENTIAL

CYANAMID

AMERICAN CYANAMID COMPANY

PLASTIC ADDITIVES DEPARTMENT

REPORT

ON

PRODUCTION AND COST

CHICAGO PLANT

CHICAGO, ILLINOIS

DATE DEC 1975

Chicago, Illinois 1/24/76

Mr. H. C. Gaffney

Chicago, Illinois

Mr. F. J. Burns - BB

Mr. F. B. Dorf - BB

B. G. Witherspoon

STANDARD COST VARIATION

Month of December 1975

During the month of December 1975 the Chicago Plant generated a favorable variation of \$35,288. as shown below:

	December 1975 Favorable (Unfavorable)	Cumulative Favorable (Unfavorable)
1. <u>Manufacturing Variance</u>		
Litharge	\$ 950.	\$(101,508.)
Stabilizers	(8,698.)	(166,421.)
Plant General Expense	(8,368.)	5,443.
Contr l Laboratory	63.	(1,317.)
Plant Protection	7,122.	862.
Steam	(825.)	2,094.
Sub Total	(9,756.)	(260,837.)
2. <u>Material Price Variance</u>	45,044.	280,575.
Sub Total	35,288.	19,638.
3. <u>Inventory Revaluation</u>	-0-	-0-
Grand Total	\$35,288.	\$ 19,638.

A comparison of Production Level vs Budget is tabulated below:

<u>Production Department</u>	<u>December 1975</u>	<u>Y-T-D Cumulative</u>
Litharge	110.8%	60.1%
Stabilizers	67.4%	49.0%
Total Plant	85.5%	53.6%

CY-RI 005793

N14948.01

STANDARD COST VARIATION
Month of December 1975

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

	Favorable		(Unfavorable)		
	<u>Litharge</u>	<u>Stabilizers</u>	<u>Service Department</u>	<u>December Total</u>	<u>Y-T-D Total</u>
<u>Performance</u>					
Materials & Containers	\$ 17.	\$(2,297.)		\$(2,280.)	\$ (10,113.)
Labor	(1,195.)	578.		(217.)	58,426.
Sub Total	(1,178.)	(1,319.)		(2,497.)	48,313.
<u>Price</u>					
Labor	(570.)	(1,327.)		(1,897.)	(6,667.)
<u>Expenditures</u>	(1,132.)	(1,355.)	(2,008.)	(4,495.)	(47,729.)
<u>Volume</u>	3,830.	(4,697.)		(867.)	(254,804.)
Total	\$ 950.	\$(8,698.)	\$(2,008.)	\$(9,756.)	\$(260,837.)

An analysis of the current months variance is tabulated below:

1. Manufacturing Variance

Performance

Materials & Containers

Cyastab 908 Dustless and 918

Higher than standard usage of Cyastab 908 Dustless and 918. This will be adjusted in January

(3,002.)

Other usage variation

722.

(2,280.)

Labor

Higher than budgeted direct labor in Litharge Department as a result of operating at a 111% rate and lower than budgeted labor in the Stabilizers which operated at a 67% rate. Net variation

(217.)

Price

Labor

Slightly higher than budgeted overtime and rate increases

(1,897.)

Expenditures - Litharge and Stabilizers

Production Salaries

Higher than budgeted premium pay and higher than monthly average salary increases

(1,454.)

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STANDARD COST VARIATION
Month of December 1975

Page 3.

<u>Purchased Utilities</u>		
Higher than budgeted unit cost for electricity and natural gas for December	(1,273.)	
Other expenditures	<u>240.</u>	(2,437.)
<u>Expenditures - Plant General</u>		
Unfavorable variation as follows:		
Salaries and wages	(2,330.)	
Purchased Services (Legal Fees & Clothing Serv.)	(2,660.)	
Miscellaneous (Blood Leads & Travel and Living)	(1,505.)	
Other expenditures	<u>(1,873.)</u>	(8,368.)
<u>Expenditures - Steam</u>		
Natural gas cost higher than budget	(1,135.)	
Other expenditures	<u>310.</u>	(825.)
<u>Expenditures - Plant Protection</u>		
Revision in property taxes to be paid in 1975 has caused a favorable variation of	7,247.	
Other variation	<u>(125.)</u>	7,122.
<u>Expenditures - Control Lab</u>		
		63.
<u>Volume</u>		
<u>Litharge - Production Volume 110.8% of budget</u>	3,830.	
<u>Stabilizers - Production Volume 67.4% of budget</u>	<u>(4,697.)</u>	<u>(867.)</u>
Total Manufacturing Variance		(9,756.)
2. <u>Material Price Variance</u>		
Significant item is listed below:		
<u>Pig Lead</u>		
Lower than standard Pig Lead price of \$.0500 per pound during December	45,328.	
Other price variance	<u>(284.)</u>	<u>45,044.</u>
Total Variation for December 1975		<u>\$ 35,288.</u>

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STANDARD COST VARIATION
Month of December 1975

Page 4.

The allocation of the net variation of \$35,200. to the Plastic Additives Department amounts to \$17,267. as follows:

Manufacturing	\$(3,200.)
Material Price	26,467.
Inventory Revaluation	<u>-0-</u>
	<u>\$17,267.</u>

B. G. Witherspoon
B. G. Witherspoon

BGW:j1

CY-RI 005796

I N D E X

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2. ANALYSIS OF STANDARD COST VARIANCE AND ALLOCATION BY COMMERCIAL RESPONSIBILITY
3. SUMMARY OF MANUFACTURING OPERATIONS AND ANALYSIS OF VARIATION
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5. DEPARTMENTAL EXPENSE ANALYSIS - LITHARGE
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14. MATERIAL USAGE VARIANCE
15. ANALYSIS OF MISCELLANEOUS EXPENSE
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CY-RI 005797

AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE.
December, 1975

Page 1 of 2

	<u>CURRENT MONTH</u>	<u>CUMULATIVE</u>
<u>MATERIALS AND CONTAINERS</u>		
Materials (Mfg.) OCD Plants		<u>20781</u>
Materials (Mfg.) Other ACCO Plants	<u>222</u>	<u>2472</u>
Manufactured Goods	<u>322,800</u>	<u>759,720</u>
Purchased Raw Materials	<u>25,573</u>	<u>126,313</u>
Containers	<u>3843</u>	<u>2231</u>
Materials & Containers Price Variance	<u>(45044)</u>	<u>(2,20575)</u>
TOTAL	<u>36774</u>	<u>429212</u>
<u>DIRECT LABOR & RELATED EXPENSE</u>		
Hourly Labor	<u>12,115</u>	<u>25441</u>
Vacation & Holiday Payments	<u>2377</u>	<u>2900</u>
Payroll Taxes & Insurance	<u>1270</u>	<u>2187</u>
TOTAL	<u>15702</u>	<u>163427</u>
<u>OTHER EXPENSES</u>		
Other Wages	<u>3527</u>	<u>25622</u>
Salaries-Supervisor	<u>1203</u>	<u>12236</u>
Salaries-Other	<u>9776</u>	<u>94225</u>
Payroll Taxes & Insurance	<u>1118</u>	<u>12751</u>
Postage		<u>1653</u>
Telephone	<u>432</u>	<u>5387</u>
Teletype & Telegraph	<u>214</u>	<u>2514</u>
Equipment Rental	<u>746</u>	<u>5208</u>
Property Taxes	<u>(4448)</u>	<u>26357</u>
Property Insurance	<u>907</u>	<u>7063</u>
Purchased Service ADT		<u>2013</u>
Purchased Services	<u>5577</u>	<u>28209</u>
Miscellaneous Expense	<u>2411</u>	<u>9978</u>
Depreciation	<u>1092</u>	<u>72897</u>
TOTAL	<u>22252</u>	<u>374563</u>
<u>OPERATING, MAINT., CONST, SUPPLIES & SERVICE</u>		
Operating Supplies	<u>1335</u>	<u>16109</u>
Maintenance Materials	<u>5327</u>	<u>12386</u>
Construction Materials - Job Orders	<u>17012</u>	<u>21989</u>
Contract Work-Job Orders	<u>2040</u>	<u>7543</u>
Purchased Maintenance	<u>1841</u>	<u>22146</u>
TOTAL	<u>27595</u>	<u>27131</u>
CARRIED FORWARD	<u>144443</u>	<u>4867237</u>

CY-RI 005798

AMERICAN CYANAMID COMPANY
CHICAGO
SUMMARY OF COST BY ELEMENT OF EXPENSE
April 1, 1955

Page 2 of 2

	CURRENT MONTH	CUMULATIVE
BROUGHT FORWARD	<u>644443</u>	<u>48672237</u>
<u>PURCHASED UTILITIES</u>		
Electricity	<u>4890</u>	<u>49413</u>
Gas	<u>4738</u>	<u>40021</u>
Water	<u>383</u>	<u>3200</u>
Fuel Oil		<u>15703</u>
TOTAL	<u>10211</u>	<u>106339</u>
<u>CHARGES AND/OR CREDITS OTHER LOCATIONS</u>		
Service Charge-Willow Island	<u>415</u>	<u>5268</u>
Service Charge-Bound Brook	<u>1382</u>	<u>13258</u>
Service Charge-Stamford <i>8312</i>		<u>1152</u>
Service Charge-Michigan City	<u>450</u>	<u>5669</u>
TOTAL	<u>2247</u>	<u>25347</u>
TOTAL PLANT COST	<u>652221</u>	<u>4092723</u>
<u>ADD PROVISIONS</u>		
Vacation and Holiday	<u>(376)</u>	<u>—</u>
Maintenance & Repair	<u>5250</u>	<u>76531</u>
Fixed Expense	<u>(5276)</u>	<u>—</u>
TOTAL	<u>(152)</u>	<u>76531</u>
<u>DEDUCT CHARGES TO OTHER ACCOUNTS</u>		
Charges to Other Plants	<u>—</u>	<u>2500</u>
Construction Work In Progress	<u>19052</u>	<u>31533</u>
Research Expense	<u>—</u>	<u>—</u>
Maintenance & Repair Reserve	<u>10864</u>	<u>76530</u>
57 A/C Idle Plant	<u>—</u>	<u>—</u>
Selling Expense-O&B Wayne Control	<u>933</u>	<u>7926</u>
Selling Expense-Lab Service	<u>1326</u>	<u>16164</u>
Warehouse & Shipping Expense	<u>3318</u>	<u>42711</u>
TOTAL	<u>35373</u>	<u>179434</u>
GROSS ACTUAL COST OF GOODS PRODUCED	<u>624156</u>	<u>4876020</u>
LESS: COST OF GOODS PROCESSED FURTHER	<u>322800</u>	<u>2531720</u>
NET: ACTUAL COST OF GOODS PRODUCED	<u>298356</u>	<u>2314300</u>
<u>DEDUCT</u>		
Cost of Mfg'd Goods Shipped <i>504040</i>	<u>2481605</u>	
Inv. Adj. Mfg'd Goods <i>(1277)</i>	<u>(32436)</u>	
Chg. In Inv. Increase (Decrease) <i>129726</i>	<u>(115181)</u>	
Std. Cost of Net Production	<u>33644</u>	<u>233288</u>
Std. Cost Variation-Favorable (Unfavorable)	<u>35288</u>	<u>19688</u>
% Variation From Net Std. Cost Production	<u>10.67%</u>	<u>.9%</u>

CY-RI 005799

APPENDIX - UNFAVORABLE

ORGANIC CHEMICALS DIVISION
CHICAGO PLANT

DISTRIBUTION OF STANDARD COST VARIATION

December 1975

Division	MANUFACTURING		REVALUATION	
	CURRENT PERIOD	CUMULATIVE	CURRENT PERIOD	CUMULATIVE
Organic Chemical Division				
Dyes	435	1664		
Textile Chemicals				
Plastic Additives - Lead Stabilizers	15051	(50652)		
Plastic Additives - Litharge	2216	8736		
Refinery Chemicals				
Total OCD	17702	(42252)		
Other Divisions				
Plastics				
Formica				
Pigments	16787	61293		
Agricultural				
International	(27)	(486)		
Industrial				
Canadian	826	1133		
Lederle				
Fine Chemicals				
Total Other Div.	17586	61940		
Grand Total	35288	19688		

CY-RI 005800

ANALYSIS OF STANDARD COST VARIATION

ORGANIC CHEMICALS DIVISION

PLANT

December 1975

PARENTHESES - UNFAVORABLE

Initialed	Date
Prepared By	
Approved By	

		In Thousands Dollars	
		Current Month	Cumulative
1	Material		
2	Price	450.44	280575
3	Performance	(2280)	(10113)
4	Total	427.64	270462
5			
6	Labor		
7	Price	(189.7)	(6667)
8	Performance	(217)	58426
9	Total	(121.4)	21759
10			
11	Expenditure	(4490)	(44752)
12			
13	Volume and Product Mix	(6474)	(254104)
14	Vac. & Hol. Shutdown Equalization Res.	5602	
15	Total Mfg. Variance	35288	9622
16			
17	Inventory Revaluation		
18			
19	Total Variance	35288	19622
20			
21	Absorbed by Origination Plant/Division	17702	(47252)
22	Transferred to Other Divisions (Sch. II)	17586	11540
23		35288	19622
24			
25	Production Volume		
26	Standard Cost of Production	3554.44	1239288
27	Actual Cost of Production	2705.26	2314500
28	Variance	35288	19622
29	Variance % of Standard Value	10.6%	1.6%
30	Inventory Revaluation		
31	Total Variance	35288	19622
32			
33	Operations and/or Production budget based		
34	on production during period (Flexible budget)		
35			
36	Rate of Operation	85.5%	53.6%
37	(Fixed Exp. earned credit vs budgeted		
38	monthly average)		
39			
40	Fixed Expenses Earned	38133	270526
41	Fixed Expenses Budgeted	46207	549009

CY-RI 005801

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 681 DEPARTMENT 681
 PERIOD DEC 1975
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE	
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9536981	LITHARGE COLOR MAKER	01	393,000	.260700	102,455	3,086,050	804,533
9536903	LITHARGE CUST STL DR	01	134,400	.257500	34,608	633,600	163,152
9536904	LITHARGE STEEL DRUMS	01		.258800		45,550CR	11,708CR
9536980	LITHARGE BULK	21	1,155,661	.251400	290,533	7,606,499	1,912,273
	ACTUAL EXPENDITURES				428,468CR		2,969,673CR
	VARIATION				872CR		101,502CR
GROSS PRODUCTION AT STD			1,683,061		427,596	11,280,599	2,868,170

CY-RI 005802

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD DEC 1975
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	CURRENT MONTH			YEAR TO DATE		
			PRODUCTION QUANTITY	STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS	STANDARD DOLLARS
9534501	SCOTCH LADDIE #15	01	33,750	.256400	8,653	532,355	136,495	
9534502	SCOTCH LADDIE #40	01	110,100	.256900	28,284	671,850	172,598	
9534505	SCOTCH LADDIE #611	01	2,200	.228800	503	6,700	1,532	
9534506	SCOTCH LADDIE #621	01	65,050	.194600	12,658	423,950	82,500	
9534509	SCOTCH LADDIE #15-24	01	48,336	.260700	12,601	415,344	108,280	
9534513	CYASTAB #15 DUSTLESS	01	550CR	.257500	141CR	41,000	10,557	
9534582	BULK LEAD CARBONATE	21	225,920	.247100	55,824	1,877,435	463,914	
9534801	CYASTAB 304	01		.536000		48,050	25,754	
9534803	SCOTCH LADDIE #563	01	71,200	.250800	17,856	720,200	180,626	
9534804	SCOTCH LADDIE #583	01	5,050	.280400	1,416	95,850	26,876	
9534805	SCOTCH LADDIE #593	01		.213700		83,500	17,844	
9534807	SCOTCH LADDIE #810	01	103,390	.259900	26,871	1,277,146	331,930	
9534808	SCOTCH LADDIE #830	01		.243100		250CR		
9534810	SCOTCH LADDIE #523	01	41,500	.305200	12,665	166,000	50,663	
9534811	SCOTCH LADDIE 593 OL	01		.222000		10,250	2,275	
9534814	SCOTCH LADDIE 810 DU	01		.316300		6,950CR	2,198CR	
9534815	SCOTCH LADDIE 810 OILED	01		.271800		9,840	2,674	
9534816	CYASTAB 810 DU	01		.260300		21,879	5,695	
9534817	CYASTAB 563 DUSTLESS	01		.251200		7,800	1,959	
9534818	CYASTAB #593	01		.253500		2,100	532	
9534901	SCOTCH LAD #712	01	1,100	.539600	593	22,430	12,103	
9534902	SCOTCH LADDIE 7120IL	01		.529800		164,800	87,311	
9534903	SCOTCH LADDIE #720	01	2,850	.587800	1,675	8,250	4,849	
9535001	SCOTCH LADDIE #908	01	73,950	.348000	25,734	495,087	172,290	
9535002	SCOTCH LADDIE #918	01	4,970	.270600	1,344	37,390	10,117	
9535003	SCOTCH LADDIE #948	01		.251200		15,200	3,818	

STANDARD COST OF PRODUCTION REPORT

DEPARTMENT 682 DEPARTMENT 682
 PERIOD DEC 1975
 PLANT CHICAGO

PROD NO	PRODUCT NAME	INV CL	PRODUCTION QUANTITY	CURRENT MONTH		YEAR TO DATE	
				STANDARD UNIT COST	STANDARD DOLLARS	PRODUCTION QUANTITY	STANDARD DOLLARS
9535005	SCOTCH LADDIE #988	01	100	.382300	38	12,300	4,702
9535009	SCOTCH LADDIE 900 OI	01		.347300		17,500	6,077
9535010	CYASTAB 919	01	78,000	.264200	20,607	450,850	119,114
9535011	CYASTAB #900 DU	01	4,747	.349300	1,658	12,535	4,378
9535012	CYASTAB	01		.383600		6,050	2,320
ACTUAL EXPENDITURES					241,327CR		2,213,960CR
VARIATION					12,480CR		166,423CR
GROSS PRODUCTION AT STD				871,663	228,846	7,646,441	2,047,537

CY-RI 005804

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LI CHARGE 601
 PERIOD DEC 1975
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS	268691	268691	268691			
MPG MATERIALS DDD	132641	132641	132641			
CONTAINERS	1572	1572	1608			
TOTAL	402904	402904	402987	402904	17	17
DIRECT LABOR	3708	3708				
DIRECT LABOR			5565			
PAYROLL TAXES			588			
PAYROLL INSURANCE			49			
TOTAL	3708	3708	6182	5619	563-	570- 1964- 1911
VAC & HML PAY	2330	2330				
TOTAL	2330	2330	1621	399	1222-	309 1931-
SALARIES-PRODUCTION SUPV	2807	2807	4259			
PAYROLL TAXES	155	155	247			
PAYROLL INSURANCE	18	18	26			
TOTAL	2980	2980	4532	5209	1573-	1552- 229

DEPARTMENT LITHARGE
PERIOD DEC 1975
PLANT CHICAGO

681
097

EXPENSE

ANALYSIS OF VARIATION
PRICE OPERATION VOLUME

DEPT
VARIANCE

STANDARD

ACTUAL

BUDGET

CLASSIFICATION

DEPRECIATION

TOTAL

1085
1085

1198

111

111

OPERATING SUPPLIES
TOTAL

129
129

129

129

129

PURCHASED ELECTRICITY
PURCHASED WATER
PURCHASED GAS
TOTAL

2066
315
923
3302

3929

627

627

TOTAL O/Y EXP

417065

417387

2222

322

MAINTENANCE PROVISION
TOTAL

2247
2247

3377

794

1130

LAB CONTROL
TOTAL

60
60

116

55

56

PLANT PROTECTION
TOTAL

648
648

648

35

35

PLANT GENERAL
TOTAL

5569
5569

6032

663

663

TOT ALLG EXP

6526

10206

1364

1684

SUBTOTAL (1975)
1975
1975
1975

425589
1140
1324
423929

425589
1140
1324
423929

674
1940
1940
1940

2000
1940
1940
1940

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT ELEMENTS 682
 PERIOD DEC 1975
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	10517	17282				
RAW MATERIALS ACCO	217	222				
RAW MATERIALS UCU	6441					
MPG MATERIALS UCU	188021	190212				
CONTAINERS	2458	2245				
TOTAL	207654	209451	207654	2297-	2297-	
DIRECT LABOR	7326					
DIRECT LABOR	6568					
PAYROLL TAXES	602					
PAYROLL INSURANCE	51					
TOTAL	7326	7271	4968	2253-	1327-	1632 2358-
VAC & HOL PAY	324					
TOTAL	324	778	365	413-	454-	41
SALARIES-PRODUCTION SUPV	2444					
PAYROLL TAXES	129	2446				
PAYROLL INSURANCE	15	142				
RENTAL OF EQUIPMENT	250	15				
TOTAL	2838	2603	1423	780-	235	1015-
DEPRECIATION	3095	3016				
TOTAL	3095	3016	2004	1012-	79	1091-
OPERATING SUPPLIES	116					
TOTAL	116		116	116		116

CY-RI 005807

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT MEMPHIS
PERIOD DEC 1975
PLANT CHICAGO

BUDGET 682
097

EXPENSE CLASSIFICATION

ANALYSIS OF VARIATION
PRICE OPERATION VOLUME

DEPT
VARIANCE

STANDARD

ACTUAL

BUDGET

PURCHASED ELECTRICITY
PURCHASED WATER
PURCHASED GAS
TOTAL

1872

2167
19
1546
3742

1900-

1980-

TOTAL DIR EXP

223245

227361

218872

9539-

1327-

4423-

STEAM
TOTAL

1667

2178
2178

1687

491-

491-

TOT UTILITIES

1687

2178

1687

491-

491-

MAINTENANCE PROVISION
TOTAL

2622
2622

2616
2016

1731

285-

606

891-

LAB CONTROL
TOTAL

1132
1132

1132
1132

817

315-

315-

PLANT PROTECTION
TOTAL

1846
1846

1846
1846

1194

652-

652-

652-

CY-RI 005808

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1975
 PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PLANT GENERAL	6797	6797	6797	4598	2199-	2199-
TOTAL	6797	6797	6797	4598	2199-	2199-
TOT ALLOC EXP	12397	11791	8349	3451-	696	4057-
TOTAL DEPT	237329	241330	228849	12481-	1327-	2674- 8480-
<i>Subsidiary Division</i>						
Vacation	(2116)	(2116)	2116			2116
Continuing Expenses	(1667)	(1667)	1667			1667
	(3783)	(3783)	3783			3783
	233546	237547	228849	(8698)		(1327) (2674) (8480)

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO 097

PLAN EXPENSE ANALYSIS

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PURCHASED RAW MATERIALS	279208	285973				
RAW MATERIALS ACCO	217	222				
RAW MATERIALS OGD	6441	322800				
MFG MATERIALS OD	320662	3843				
CONTAINERS	4030	612838				
TOTAL	610558	610558			2280-	2280-
DIRECT LABOR	11034	12113				
DIRECT LABOR		1190				
PAYROLL TAXES		100				
PAYROLL INSURANCE	11034	13403				
TOTAL				10587	2816-	1897- 472- 447-
VAC & HUL PAY	2654	2399				
TOTAL	2654	2399		764	1635-	255 1890-
SALARIES-PRODUCTION SUPV	5251	6705				
PAYROLL TAXES	284	389				
PAYROLL INSURANCE	33	41				
RENTAL OF EQUIPMENT	250	7135				
TOTAL	5818			5032	2103-	1317- 786-
DEPRECIATION	4180	4101				
TOTAL	4180	4101		3202	899-	79 978-
OPERATING SUPPLIES	245					
TOTAL	245			245	245	245

CY-RI 005810

PLAI EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO 097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
		5821				
PURCHASED ELECTRICITY			4231			
PURCHASED WATER			394			
PURCHASED GAS			2469			
TOTAL		5821	7094	5821	1273-	1273-
TOTAL DIR EXP		640310	646970	636209	10761-	1897- 4763- 4101-
STEAM		1687	2178			
TOTAL		1687	2178	1687	491-	491-
TOT UTILITIES		1687	2178	1687	491-	491-
MAINTENANCE PROVISION		4869	4599			
TOTAL		4869	4599	5108	509	270 239
LAB CONTROL		1192	1192			
TOTAL		1192	1192	933	259-	259-
PLANT PROTECTION		2494	2494			
TOTAL		2494	2494	1877	617-	617-

CY-RI 005811

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO 097

PLANT EXPENSE ANALYSIS

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
PLANT GENERAL	12366	12366	12366	10630	1736-	1736-
TOTAL	12366	12366	12366	10630	1736-	1736-
TOT ALLOC EXP	20921	20651	20651	18548	2103-	2373-
TOTAL PLANT	662918	669799	669799	656444	13355-	1897- 4984- 6474-
DEDUCT						
Usage - mfg net own	322800	322800	322800	322800		(1897) (4984) (6474)
ANS - Shutdown Provision	340118	346999	346999	333644	(13355)	376 5226 5602
Vacations & Holiday	(376)	(376)	(376)		376	
Continuing Expenses	(5226)	(5226)	(5226)		5226	
	(5602)	(5602)	(5602)		5602	
	334516	341397	341397	333644	(7753)	(1897) (4984) (872)
Service Dept Variance						
Plant General Expense	825	825	825		(825)	(825)
Control Plant Protection	8366	8366	8366		(8366)	(8366)
	(64)	(64)	(64)		64	64
	(7124)	(7124)	(7124)		7124	7124
	2003	2003	2003		(2003)	(2003)
net mfg Cost Variance	334516	343400	343400	333644	9756	(1897) (6987) (872)
net Price Variance	334516	(45044)	(45044)		45044	45044
		298356	298356	333644	35288	43147 (6987) (872)

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT CHARGE 681
 PERIOD DEC 1975
 PLANT CHICAGO 097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
TOTAL						
PURCHASED RAW MATERIALS		1768512	1768235			
MFG MATERIALS DD		924040	923667			
CONTAINERS		12243	14981			
TOTAL		2706795	2706883	2704795	2088-	2088-
DIRECT LABOR		61608				
DIRECT LABOR			37629			
PAYROLL TAXES			2962			
PAYROLL INSURANCE			400			
TOTAL		61608	40991	37217	3774-	33- 20650 24391-
VAC & HOL PAY		4164				
TOTAL		4164	6624	2649	3975-	2468- 1915-
OTHER WAGES-HOURLY			1545			
SALARIES-PRODUCTION SUPV		33675	43075			
PAYROLL TAXES		1856	2597			
PAYROLL INSURANCE		206	275			
MISCELLANEOUS EXPENSE			2			
TOTAL		35737	47494	21258	26236-	11757- 14479-
DEPRECIATION		13020	13020			
TOTAL		13020	13020	7946	5074-	5074-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT LITHARGE 681
 PERIOD DEC 1975
 PLANT CHICAGO 097

YEAR TO DATE

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
OPERATING SUPPLIES	822	54				
OTHER OPERATING SUPPLIES	822	54		822	768	768
TOTAL						
PURCHASED ELECTRICITY	25864	18684				
PURCHASED WATER		2514				
PURCHASED FUEL OIL		13705				
PURCHASED GAS		7757				
TOTAL	25864	42660	25864	16796-	16796-	
TOTAL DIR EXP	2846010	2857126	2800551	57175-	33-	11683-
MAINTENANCE PROVISION	37320	36356				
TOTAL	37320	36356	72385	13971-		964
LAB CONTROL	1000	1009				
TOTAL	1000	1003	761	242-		3-
PLANT PROTECTION	7766	7765				
TOTAL	7766	7765	4538	3227-		1
PLANT GENERAL	66824	66873				

DEPARTMENTAL EXPENSE ANALYSIS

DEPARTMENT	PERIOD	PLANT	YEAR TO DATE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
DEPARTMENT BLENDS	DEC 1975	CHICAGO	682					
			097					
CLASSIFICATION	EXPENSE							
PURCHASED RAW MATERIALS			131163	155158				
RAW MATERIALS ACCO			2185	8472				
RAW MATERIALS OGD			49115	20781				
MFG MATERIALS OGD			1653038	1658053				
CONTAINERS			22286	23350				
TOTAL			1857789	1865814		1857789	8025-	8025-
DIRECT LABOR			92675	57812				
DIRECT LABOR				4035				
PAYROLL TAXES				563				
PAYROLL INSURANCE			92675	62410		45106	17304-	6634- 36899 47569-
TOTAL			6513					
VAC & HUL PAY			6513	3176				
TOTAL				3176		3190	14	3337 3323-
OTHER WAGES-HOURLY				2004				
SALARIES-PRODUCTION SUPV			29320	29161				
PAYROLL TAXES			1946	1820				
PAYROLL INSURANCE			180	200				
RENTAL OF EQUIPMENT			3000	1840				
TOTAL			34046	35025		16295	18730-	979- 17751-
DEPRECIATION			97136	36100				
TOTAL			37136	36100		18233	17867-	1036 16903-

UPPER MER EXPENSE ANALYSIS

DEPARTMENT BLENDS 682
 PERIOD DEC 1975
 PLANT CHICAGO 097

YEAR TO DATE

ANALYSIS OF VARIATION
 PRICE OPERATION VOLUME

DEPT
 VARIANCE

STANDARD

ACTUAL

BUDGET

EXPENSE
 CLASSIFICATION

951

OPERATING SUPPLIES
 OTHER OPERATING SUPPLIES
 TOTAL

3155-
 3155-

951 4306

4306

16843

PURCHASED ELECTRICITY
 PURCHASED WATER
 PURCHASED GAS
 TOTAL

24008
 687
 13234
 37549

16843 21106-

21106-

TOTAL DIR EXP

2045953

2037119

1938407

78712-

6634- 15468 87540-

STEAM
 TOTAL

14440

27443
 27443

14440

13003-

13003-

TOT UTILITIES

14440

27443

14440

13003-

13003-

MAINTENANCE PROVISION

33173

31385

16238

15147-

1788 16933-

TOTAL

33173

31385

16238

15147-

1788 16933-

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT MEMBERS
PERIOD DEC 1975
PLANT CHICAGO

BUDGET
YEAR TO DATE

EXPENSE
CLASSIFICATION

BUDGET ACTUAL STANDARD DEPT
VARIANCE

ANALYSIS OF VARIATION
PRICE OPERATION VOLUME

LAB CONTROL	14314	14314	1247	1072-	
TOTAL	14314	14314			7072-
PLANT PRODUCTION	22150	22147	10075	11272-	3 11275-
TOTAL	22150	22147			
PLANT GENERAL	81562	81561	40341	41226-	1 41221-
TOTAL	81562	81561			

TOT ALLOC EXP	151199	149487	14696	74711-	1992 76563-
TOTAL DEPT	2211592	2213469	2047543	166426-	6634- 4257 164064-

Shut down Division

Vacation, Sickness

Continuing Expense

2,211,592, 2,213,109 2,047,543 (166,426)

(4634) 4257 (164064)

PLANT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO

097

YEAR TO DATE

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

TOTAL

PURCHASED RAW MATERIALS 1899675 1923393
RAW MATERIALS ACCO 2185 8472
RAW MATERIALS OGD 49115 20781
MFG MATERIALS OGD 2577078 2581720
CONTAINERS 34531 38331
TOTAL 4562584 4572697

10114-

10114-

DIRECT LABOR 154283
DIRECT LABOR 95441
PAYROLL TAXES 6997
PAYROLL INSURANCE 963
TOTAL 154283 103401

71960-

6667-

57549

21078-

VAC & HOL PAY 10677
TOTAL 10677 9800

4838-

877

3961-

OTHER WAGES-HOURLY
SALARIES-PRODUCTION SUPV 62995
PAYROLL TAXES 3602
PAYROLL INSURANCE 486
RENTAL OF EQUIPMENT 3000
MISCELLANEOUS EXPENSE 2
TOTAL 69783 82519

32230-

12736-

44966-

PLANT EXPENSE ANALYSIS

DEPARTMENT PRODUCTION
PERIOD DEC 1975
PLANT CHICAGO

YEAR TO DATE
097

CLASSIFICATION	EXPENSE	BUDGET	ACTUAL	STANDARD	DEPT VARIANCE	ANALYSIS OF VARIATION PRICE OPERATION VOLUME
DEPRECIATION	50156	50156	49120	26179	22941-	1036 23977-
TOTAL	50156	50156	49120	26179	22941-	
OPERATING SUPPLIES	1773	1773	3301-	1773	5074	5074
OTHER OPERATING SUPPLIES	1773	1773	3301-	1773	5074	5074
TOTAL	1773	1773	3301-	1773	5074	5074
PURCHASED ELECTRICITY	42707	42707	42692	42707	37902-	37902-
PURCHASED WATER			3201			
PURCHASED FUEL OIL			13705			
PURCHASED GAS			21011			
TOTAL	42707	42707	80609	42707	37902-	37902-
TOTAL DIR EXP	4891963	4891963	4894845	4758958	135897-	6667- 3785 134895-
STEAM	14440	14440	27443			
TOTAL	14440	14440	27443	14440	13003-	13003-
TOT UTILITIES	14440	14440	27443	14440	13003-	13003-

CY-RI 005820

EXPENSES - EXPENSE ANALYSIS

DEPARTMENT PLANT GENERAL 299
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS	VARIANCE	ACTUAL	DOLLARS VARIANCE
PAYROLL TAXES				228	CR
PAYROLL INSURANCE				228	CR
OTHER WAGES-HOURLY	531	1,028	227CR	10,175	3,803CR
SALARIES-PRODUCTION SUPV	103		103		1,236
SALARIES-OTHER	3,459	5,465	1,906CR	41,859	361CR
PAYROLL TAXES	217	170	46	2,840	236CR
PAYROLL INSURANCE	5	15	10CR	257	197CR
POSTAGE	42		42	452	51
TELEPHONE	450	451	20	4,381	114
TELETYPE & TELEGRAPH	192	213	21CR	2,513	204CR
RENTAL OF EQUIPMENT	33	945	912CR	3,271	2,875CR
IPS-WILLOW ISLAND	415	415		5,263	286CR
IPS HIGH CITY	450	450		5,668	268CR
IPS-WAYNE		496	496CR	496	496CR
IPS-ROUND BROOK	822	661	161	10,062	195CR
PURCHASED SERVICE-OTHER	2,917	5,577	2,660CR	21,567	13,436
MISCELLANEOUS EXPENSE	776	2,281	1,505CR	9,694	382CR
DEPRECIATION	636	634	2	7,493	139
APPAREL ISSUES		500	500CR	3,171	3,171CR
OTHER OPERATING SUPPLIES	542	795	253CR	5,066	1,437
EMPLOYEE ISSUE SUBSIDIZE				206	20
IPS-ENG FCD AND OTHER				1,151	1,151CR
PURCHASED ELECTRICITY	269	326	47CR	3,291	56

CY-RI 005822

DEPARTMENT I EXPENSE ANALYSIS

DEPARTMENT PLANT GENERAL 299
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH DOLLARS ACTUAL	VARIANCE	YEAR TO DATE DOLLARS	
				ACTUAL	VARIANCE
STEAM	250	250		3,000	
MAINTENANCE PROVISION	691	599	91	7,974	517
PLANT PROTECTION	360	380		4,560	
	13,198	21,567**	8,369Ck	15,435**	2,940
<i>Distribution</i>					
<i>Amper Spares</i>		122		112	
<i>Wipe Liners</i>		5562		55123	
<i>Wipe Strainers</i>		6777		21051	
<i>Waste to DHW Plants</i>				2500	
		13198		160977	
<i>Water - Gas and 1.1. from 1975</i>				5442	

DEPARTMENT OF EXPENSE ANALYSIS

DEPARTMENT CONTROL LAW 410
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION

OTHER WAGES-HOURLY
 SALARIES-OTHER
 PAYROLL TAXES
 PAYROLL INSURANCE
 PURCHASED SERVICE-OTHER
 DEPRECIATION
 OTHER OPERATING SUPPLIES
 MAINTENANCE PROVISION
 LAB CONTROL
 PLANT PROTECTION

BUDGET

59
 2,012
 128
 13
 42
 146
 125
 35
 57
 2,647

CURRENT MONTH

DOLLARS
 ACTUAL

2,092
 120
 12
 146
 45
 24
 87
 2,518**

VARIANCE

59
 700R
 7
 42
 79
 10
 126

YEAR TO DATE

DOLLARS
 ACTUAL

19
 24,594
 1,427
 147
 49
 1,752
 4,116
 404
 1,044
 33,554**

VARIANCE

688
 4500R
 106
 5
 454
 2,616R
 15
 1,700R

Actual
 Savings Expenses
 1119.81
 1119.81
 1119.81
 1119.81

1119.81
 1119.81
 1119.81
 1119.81

DEPARTMENT MAIN F. CONST	132
PERIOD DEC 1975	
PLANT CHICAGO	097

Distribution:
Winn., n.s. (Winn.) & Lucc.

3

76550

EXPENSE ANALYSIS

DEPARTMENT WISE AND SHIPPING 124
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		VARIANCE	YEAR TO DATE	
		DOLLARS ACTUAL	DOLLARS ACTUAL		DOLLARS ACTUAL	DOLLARS VARIANCE
OTHER WAGES-HOURLY	708	822	11-00		8,444	2,951
SALARIES-PRODUCTION SUPV	762	156	162		9,144	9,144
SALARIES-OTHER	80	111	756UR		8,924	8,924UR
PAYROLL TAXES	9	10	31CR		940	19
PAYROLL INSURANCE			1CR		112	4CR
RENTAL OF EQUIPMENT	233	225	CR		46	96CR
TPS-ROUND BROOK	616	516	8		2,700	96
DEPRECIATION					1,397	
APPAREL ISSUES					35	34CR
OTHER OPERATING SUPPLIES	1,167	214	1,167		1,047	6,956
PURCHASED ELECTRICITY	183		31CR		2,200	4CR
STEAM	167	167	CR		2,604	
MAINTENANCE PROVISION	35	27	7		411	8
PLANT PROTECTION	367	367			4,404	
	4,327	3,416**	1,004		42,112**	9,211

(Dist. Operator)

Manufacturing Expense

EXP

EXP

DEPARTMENT EXPENSE ANALYSIS

DEPARTMENT PLANT PROTECTION 100
 PERIOD DEC 1975
 PLANT CHICAGO 097

EXPENSE CLASSIFICATION	BUDGET	CURRENT MONTH		YEAR TO DATE	
		DOLLARS ACTUAL	VARIANCE	DOLLARS ACTUAL	VARIANCE
RENTAL OF EQUIPMENT	42	4,447CK	42	26,352	504
PROPERTY TAXES	2,800	901	7,247	7,247	7,247
PROPERTY INSURANCE	408		493CK	2,167CK	2,167CK
PURCHASED SERVICE-OTHER	183		183	4,396CK	4,396CK
PURCHASED SERVICE-AUT	142		142	2,013CK	2,013CK
DEPRECIATION	67	67		1,704	1,704
OTHER OPERATING SUPPLIES				804	14CK
	3,642	3,479CK	7,121	42,834**	864

Dist. (Kutson)

*Mfg. & Supplies
 Mfg. Supplies
 Plant Services - Other
 Maintenance
 Contracting
 Materials & Supplies
 Travel*

*648.
 1,446.
 380.
 367.
 37.
 35.
 2,021.
 3,643.*

*4465.
 22,141.
 4560
 4404.
 1,046.
 2,757.
 3504.
 43700*

Domestic Insurance (Inexpensive)

7127.

861.

DEPARTMENT OF EXPENSE ANALYSIS

DEPARTMENT STEAM
PERIOD DEC 1975
PLANT CHICAGO 097 525

EXPENSE CLASSIFICATION

BUDGET

CURRENT MONTH
DOLLARS
ACTUAL

VARIANCE

YEAR TO DATE
DOLLARS
ACTUAL

VARIANCE

MISCELLANEOUS EXPENSE
DEPRECIATION
OTHER OPERATING SUPPLIES
MAINTENANCE MATERIALS
PURCHASED ELECTRICITY
PURCHASED GAS
LAB CONTROL
PLANT PROTECTION

490
167
216
92
1,333
63
292

490
107
2,468
63
292

167
276
15CR
1,135CR

15
5,880
1,230
19,010
756
3,504
15CR
2,004
3,312
126CR
3,014CR

2,713

3,421**

708CR

2,159

Distribution

Mfg - Storage

Chartering

Plant Structural Expenses

2178

167

220

2595

274422

2003

3000

32445

Material - Structural Expenses (92.6)

2049

DEPARTMENT OF PRODUCTION DEC 1975 CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	QTY	UNIT	COST	VARIANCE	TOTAL	VARIANCE	TOTAL
0100117	ACETIC ACID	10	LB	9.50				
0100118	CALCIUM CARBONATE	10						
0100119	CALCIUM DIOXIDE	10						
0100120	20 1/2 GAL FIBER DRUGS	23		12.50				
0100121	PIC LEAD	10						
0100122	1500 BAGS	23						
0100123	8010 BAGS	23						
0100124	8621 BAGS	23						
0100125	500 PLAIN BAGS	23						
0100126	850 BAGS	23						
0100127	815 PLAIN BAG	23						
0100128	500 BAGS	23						
0100129	PLAIN BAGS EXPORT	23						
0200101	LAURIC ACID	10						
0200102	PHOSPHORIC ACID	10						
0200103	LILLY MOLLUSC	10						
0200104	NORMAL LEAD STEARATE	10						
0200105	SULFURIC ACID 94%	10						
0200106	CALCIUM STEARATE	10						
0200107	CALCIUM STEARATE	10						
0200108	SCOTCH LEAD 8021	10						
0200109	SCOTCH LEAD 8010	10						
0200110	SCOTCH LEAD 8012	10						
0200111	SCOTCH LEAD 8008	10						
0200112	SCOTCH LEAD 8006	10						
0200113	SCOTCH LEAD 8004	10						
0200114	SCOTCH LEAD 8002	10						
0200115	SCOTCH LEAD 8000	10						
0200116	SCOTCH LEAD 8001	10						
0200117	SCOTCH LEAD 8003	10						
0200118	SCOTCH LEAD 8005	10						
0200119	SCOTCH LEAD 8007	10						
0200120	SCOTCH LEAD 8009	10						
0200121	SCOTCH LEAD 8011	10						
0200122	SCOTCH LEAD 8013	10						
0200123	SCOTCH LEAD 8015	10						
0200124	SCOTCH LEAD 8017	10						
0200125	SCOTCH LEAD 8019	10						
0200126	SCOTCH LEAD 8021	10						
0200127	SCOTCH LEAD 8023	10						
0200128	SCOTCH LEAD 8025	10						
0200129	SCOTCH LEAD 8027	10						
0200130	SCOTCH LEAD 8029	10						
0200131	SCOTCH LEAD 8031	10						
0200132	SCOTCH LEAD 8033	10						
0200133	SCOTCH LEAD 8035	10						
0200134	SCOTCH LEAD 8037	10						
0200135	SCOTCH LEAD 8039	10						
0200136	SCOTCH LEAD 8041	10						
0200137	SCOTCH LEAD 8043	10						
0200138	SCOTCH LEAD 8045	10						
0200139	SCOTCH LEAD 8047	10						
0200140	SCOTCH LEAD 8049	10						
0200141	SCOTCH LEAD 8051	10						
0200142	SCOTCH LEAD 8053	10						
0200143	SCOTCH LEAD 8055	10						
0200144	SCOTCH LEAD 8057	10						
0200145	SCOTCH LEAD 8059	10						
0200146	SCOTCH LEAD 8061	10						
0200147	SCOTCH LEAD 8063	10						
0200148	SCOTCH LEAD 8065	10						
0200149	SCOTCH LEAD 8067	10						
0200150	SCOTCH LEAD 8069	10						
0200151	SCOTCH LEAD 8071	10						
0200152	SCOTCH LEAD 8073	10						
0200153	SCOTCH LEAD 8075	10						
0200154	SCOTCH LEAD 8077	10						
0200155	SCOTCH LEAD 8079	10						
0200156	SCOTCH LEAD 8081	10						
0200157	SCOTCH LEAD 8083	10						
0200158	SCOTCH LEAD 8085	10						
0200159	SCOTCH LEAD 8087	10						
0200160	SCOTCH LEAD 8089	10						
0200161	SCOTCH LEAD 8091	10						
0200162	SCOTCH LEAD 8093	10						
0200163	SCOTCH LEAD 8095	10						
0200164	SCOTCH LEAD 8097	10						
0200165	SCOTCH LEAD 8099	10						
0200166	SCOTCH LEAD 8101	10						
0200167	SCOTCH LEAD 8103	10						
0200168	SCOTCH LEAD 8105	10						
0200169	SCOTCH LEAD 8107	10						
0200170	SCOTCH LEAD 8109	10						
0200171	SCOTCH LEAD 8111	10						
0200172	SCOTCH LEAD 8113	10						
0200173	SCOTCH LEAD 8115	10						
0200174	SCOTCH LEAD 8117	10						
0200175	SCOTCH LEAD 8119	10						
0200176	SCOTCH LEAD 8121	10						
0200177	SCOTCH LEAD 8123	10						
0200178	SCOTCH LEAD 8125	10						
0200179	SCOTCH LEAD 8127	10						
0200180	SCOTCH LEAD 8129	10						
0200181	SCOTCH LEAD 8131	10						
0200182	SCOTCH LEAD 8133	10						
0200183	SCOTCH LEAD 8135	10						
0200184	SCOTCH LEAD 8137	10						
0200185	SCOTCH LEAD 8139	10						
0200186	SCOTCH LEAD 8141	10						
0200187	SCOTCH LEAD 8143	10						
0200188	SCOTCH LEAD 8145	10						
0200189	SCOTCH LEAD 8147	10						
0200190	SCOTCH LEAD 8149	10						
0200191	SCOTCH LEAD 8151	10						
0200192	SCOTCH LEAD 8153	10						
0200193	SCOTCH LEAD 8155	10						
0200194	SCOTCH LEAD 8157	10						
0200195	SCOTCH LEAD 8159	10						
0200196	SCOTCH LEAD 8161	10						
0200197	SCOTCH LEAD 8163	10						
0200198	SCOTCH LEAD 8165	10						
0200199	SCOTCH LEAD 8167	10						
0200200	SCOTCH LEAD 8169	10						
0200201	SCOTCH LEAD 8171	10						
0200202	SCOTCH LEAD 8173	10						
0200203	SCOTCH LEAD 8175	10						
0200204	SCOTCH LEAD 8177	10						
0200205	SCOTCH LEAD 8179	10						
0200206	SCOTCH LEAD 8181	10						
0200207	SCOTCH LEAD 8183	10						
0200208	SCOTCH LEAD 8185	10						
0200209	SCOTCH LEAD 8187	10						
0200210	SCOTCH LEAD 8189	10						
0200211	SCOTCH LEAD 8191	10						
0200212	SCOTCH LEAD 8193	10						
0200213	SCOTCH LEAD 8195	10						
0200214	SCOTCH LEAD 8197	10						
0200215	SCOTCH LEAD 8199	10						
0200216	SCOTCH LEAD 8201	10						
0200217	SCOTCH LEAD 8203	10						
0200218	SCOTCH LEAD 8205	10						
0200219	SCOTCH LEAD 8207	10						
0200220	SCOTCH LEAD 8209	10						
0200221	SCOTCH LEAD 8211	10						
0200222	SCOTCH LEAD 8213	10						
0200223	SCOTCH LEAD 8215	10						
0200224	SCOTCH LEAD 8217	10						
0200225	SCOTCH LEAD 8219	10						
0200226	SCOTCH LEAD 8221	10						
0200227	SCOTCH LEAD 8223	10						
0200228	SCOTCH LEAD 8225	10						
0200229	SCOTCH LEAD 8227	10						
0200230	SCOTCH LEAD 8229	10						
0200231	SCOTCH LEAD 8231	10						
0200232	SCOTCH LEAD 8233	10						
0200233	SCOTCH LEAD 8235	10						
0200234	SCOTCH LEAD 8237	10						
0200235	SCOTCH LEAD 8239	10						
0200236	SCOTCH LEAD 8241	10						
0200237	SCOTCH LEAD 8243	10						
0200238	SCOTCH LEAD 8245	10						
0200239	SCOTCH LEAD 8247	10						
0200240	SCOTCH LEAD 8249	10						
0200241	SCOTCH LEAD 8251	10						
0200242	SCOTCH LEAD 8253	10						
0200243	SCOTCH LEAD 8255	10						
0200244	SCOTCH LEAD 8257	10						
0200245	SCOTCH LEAD 8259	10						
0200246	SCOTCH LEAD 8261	10						
0200247	SCOTCH LEAD 8263	10						
0200248	SCOTCH LEAD 8265	10						
0200249	SCOTCH LEAD 8267	10						
0200250	SCOTCH LEAD 8269	10						
0200251	SCOTCH LEAD 8271	10						
0200252	SCOTCH LEAD 8273	10						
0200253	SCOTCH LEAD 8275	10						
0200254	SCOTCH LEAD 8277	10						
0200255	SCOTCH LEAD 8279	10						
0200256	SCOTCH LEAD 8281	10						
0200257	SCOTCH LEAD 8283	10						
0200258	SCOTCH LEAD 8285	10						
0200259	SCOTCH LEAD 8287	10						
0200260	SCOTCH LEAD 8289	10						
0200261	SCOTCH LEAD 8291	10						
0200262	SCOTCH LEAD 8293	10						
0200263	SCOTCH LEAD 8295	10						
0200264	SCOTCH LEAD 8297	10						
0200265	SCOTCH LEAD 8299	10						
0200266	SCOTCH LEAD 8301	10						
0200267	SCOTCH LEAD 8303	10						
0200268	SCOTCH LEAD 8305	10						
0200269	SCOTCH LEAD 8307	10						
0200270	SCOTCH LEAD 8309	10						
0200271	SCOTCH LEAD 8311	10						
0200272	SCOTCH LEAD 8313	10						
0200273	SCOTCH LEAD 8315	10						
0200274	SCOTCH LEAD 8317	10						
0200275	SCOTCH LEAD 8319	10						
0200276	SCOTCH LEAD 8321	10						
0200277</								

MATERIAL PRICE VARIANCE REPORT

DEPARTMENT PRODUCTION
PERIOD DEC. 1975
PLANT CHICAGO

MATERIAL CODE	MATERIAL DESCRIPTION	CURRENT MONTH QUANTITY RECEIVED	VARIANCE-DOLLARS	YTD QUANTITY RECEIVED	YTD VARIANCE-DOLLARS
V334901	LITHARGE COLOR MAKER 16			47,000	997- -
	TOTAL		45,043		280,575

CY-RI 005830

WLOS

MATERIAL JANUARY REPORT

PAGE 1

DEPARTMENT LITHARGE
 PERIOD DEC 1975
 PLANT CHICAGO

681

PRODUCT

0081

MATERIAL MATERIAL
 CODE DESCRIPTION

0110000 STEEL DRUMS
 0174601 PIG LEAD
 0213514 L500 BAGS
 9536960 LITHARGE BULK

CURR ENT		MON TH		Y E A R		T O T A L	
USG QTY	STAND QTY	USG QTY	STAND QTY	USG QTY	STAND QTY	USG QTY	STAND QTY
ACTUAL		ACTUAL		ACTUAL		ACTUAL	
1,074,765	1,074,764	7,072,938	7,074,044	18-	226-		
8,040	7,860	14,272	61,721		276		
527,400	527,400	3,674,100	3,674,100		2,510-		
1,610,205	1,610,024	10,821,333	10,809,046		2,088-		
1,610,205	1,610,024	10,821,333	10,809,046		2,088-		

TOTAL DEPT

CY-RI 005831

W103

MATERIAL VARIANCE REPORT

PAGE

2

DEPARTMENT BLENDS
PERIOD DEC 1975
PLANT CHICAGO

602

PRODUCT

6082

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T		N O W I H		V A R I		Y E A R		T O		D A T E	
		USG DLY ACTUAL	STAND QTY	USG DLY ACTUAL	STAND QTY	USG DLY ACTUAL	STAND QTY	USG DLY ACTUAL	STAND QTY	USG DLY ACTUAL	STAND QTY	USG DLY ACTUAL	STAND QTY
0100117	ACETIC ACID	800	839					9,053		6,658		572-	
0106014	CALCIUM CARBONATE	46,345	46,063			11	10-	400,450		400,738		1-	
0106902	CARBON DIOXIDE	42,349	45,184			96	96	387,014		375,487		391-	
0127117	IMSIL							3,202				19-	
0135902	GEON 102							10		1,053-		319-	
0177165	20 1/2 GAL FIBER DRUMS	52				130-		433				1,082-	
0177305	CHROME GLUE					-	-	250				72-	
0180302	CARNATION OIL					-	-	475				71-	
0213318	PLASTIC BAGS					-	-	3,440				900-	
0213515	#830 BAGS					-	-						
0213516	#810 BAGS	520	2,062			371		13,562		25,775		2,451	
0213518	#621 BAGS	1,539	1,301			40-		9,059		8,479		98-	
0213519	50# PLAIN BAGS	3,959	4,115			28		39,454		31,775		1,382-	
0213520	#948 BAGS	147				16-		716-		304		112	
0213521	#50 BAGS	1,501	1,597			15		24,626		15,456		1,482-	
0213522	#15 24LB BAG	1,994	2,017			4		17,071		17,535		46	
0213523	50# BAGS	2,745	2,866			16		30,474		24,004		780-	
0213524	GREEN BAGS 5IN SPIRIT	101				26-		7,224-				1,050	
0213999	PLAIN BAGS EXPORT					-		2,448				705-	
0239402	LACTIC ACID	225	223			1-		2,697		2,625		246	
0313301	PHOSPHORIC ACID	458	547			155		21,353		21,640		507	
0343001	LILLY MONGELL							6,869		8,387		417	
0343101	NORMAL LEAD STEARATE	678	637			7		29,564		29,812		197	
0359601	OIL 79 FM							692		393		196-	

CY-RI 005832

W105

MATERIAL QUANTITY REPORT

PAGE 4

DEPARTMENT HLFDND
PERIOD DEC 1975
PLANT CHICAGO

082

PRODUCT

0682

MATERIAL CODE	MATERIAL DESCRIPTION	C U R R E N T		M O N T H		Y E A R		T O STAND QTY	D A T E VARI AMT
		USG QTY ACTUAL	STAND QTY	USG QTY ACTUAL	VARI AMT	USG QTY ACTUAL	VARI AMT		
0363601	TEFLON		1		5			16	75
9334801	SULFURIC ACID 93%	19,000	18,846		5-	211,041		191,284	284-
9340601	CALCIUM STEARATE	11,725		6,501-		39,275		3,589	21,637-
9340604									1,946
9340606	CALCIUM STEARATE		11,616	6,440		48,309		85,070	29,385
9516302	PHTHALIC ANHYDRIDE	21,573	19,611	528-		135,848		128,885	1,878-
9534582	RULK LFAD CARBONATE	225,920	225,921	23		1,877,445		1,880,154	866
9534807	SCOTCH LADDER #810	90,490	94,261	990		419,736		838,245	4,892
9534814	SCOTCH LADDER #10 001					2,176		1,484	218-
9534815	SCOTCH LADDER #10 01					7,140		1,422	1,754-
9534816	CYASTAR #10 DUST	830		216-		15,479		11,677	4,461-
9535001	SCOTCH LADDER #908		94	33		11,647			
9535002	SCOTCH LADDER #918	4,970		1,344-		15,640		10,746	1,339-
9535011	CYASTAR 908 DUSTLESS	4,747		1,658-		10,535		5,763	1,675-
9536980	LITHARGE RULK	428,200	427,966	18-		3,826,559		3,819,248	1,536-
		910,818	905,825	2,296-		8,016,115		7,946,340	8,027-
		910,818	905,825	2,296-		8,016,115		7,946,340	8,027-
	TOTAL DEPT								

CY-RI 005833

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

	MONTH ENDED <u>November 1975</u>	YEAR TO DATE
Contributions, Subscriptions, Etc.		<u>392</u>
Demurrage	<u>18.</u>	<u>100</u>
Educational Assistance		
Hydrant Charge		
Military Severance		
Others	<u>40.</u>	<u>1016</u>
Employee Activity	<u>354.</u>	<u>446.</u>
Postage		
Sales Tax		<u>143.</u>
Scrap Sales		
Stationery	<u>159.</u>	<u>1306.</u>
Travel and Living	<u>648.</u>	<u>2247.</u>
Relocation Expense		
Lic & Fees	<u>126.</u>	<u>1072</u>
Meal Allowance		<u>15.</u>
Blood Samples	<u>1066.</u>	<u>3241</u>
TOTAL	<u>2411</u>	<u>9978.</u>

CY-RI 005834

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>42,358</u>	<u>87,568</u>	<u>129,926</u>	<u>58,657</u>	<u>216,180</u>	<u>274,837</u>
By-Product Recov.	—	—	—	—	—	—
Production	<u>546,358</u>	<u>310,085</u>	<u>656,443</u>	<u>237,688</u>	<u>753,959</u>	<u>401,570</u>
Total to A/C For	<u>388,716</u>	<u>397,653</u>	<u>786,369</u>	<u>213,445</u>	<u>275,569</u>	<u>519,054</u>
Inventory Adjustment	—	<u>122</u>	<u>122</u>	<u>7411</u>	<u>25025</u>	<u>32436</u>
Usage	<u>296,063</u>	<u>26737</u>	<u>322,800</u>	<u>234,960</u>	<u>232119</u>	<u>258172</u>
Shipments	—	—	—	—	—	—
Stock Transfer	—	<u>111,804</u>	<u>111,804</u>	—	<u>901717</u>	<u>901717</u>
Customers	—	<u>122,236</u>	<u>122,236</u>	—	<u>157989</u>	<u>157989</u>
Ending Inventory	<u>92,653</u>	<u>66,908</u>	<u>159,561</u>	<u>92,653</u>	<u>66,908</u>	<u>159,561</u>

CY-RI 005835

**AMERICAN CYANAMID COMPANY
ORGANIC CHEMICALS DIVISION**

INVENTORY AND USAGE DATA

Chicago Ill PLANT
December 1974

		In Thousands of Dollars		
	Inventory	Opening Balance	Closing Balance	
1	Raw Materials & Supplies - Group A			
2	Purchased Raw Materials	109	68	
3	Shipping Containers	66	61	
4	Coal, Fuel Oil, etc.			
5	Stores Materials			
6				
7				
8	Total	175	129	
9				
10				
11	Manufactured Materials - Group B			
12	From Cyanamid Plants	—	—	
13				
14	Total	—	—	
15				
16	Processed & Finished Mfg'd Mat'ls - Group C			
17	Manufactured Finished	88	67	
18	Returned Mfg'd Goods			
19	Purch. for Resale			
20	Semi-Finished	42	93	
21	Toll Work			
22	By-Products			
23	Work in Process			
24				
25	Total	130	160	
26				
27				
28	Total Plant Inventory	305	289	
29				
30				
31				
32	Usage	Current	Cumulative	
33	Data	Period		
34				
35	Mfg. from other O.C.D. Plants	—	21	
36	Mfg. from all other ACCO Plants	—	8	
37			29	
38				
39				
40				

CY-RI 005836