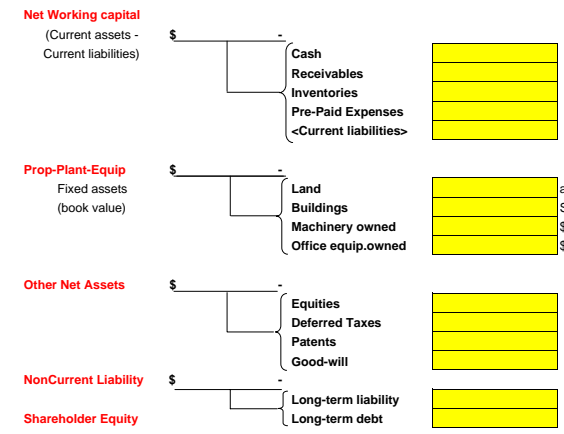
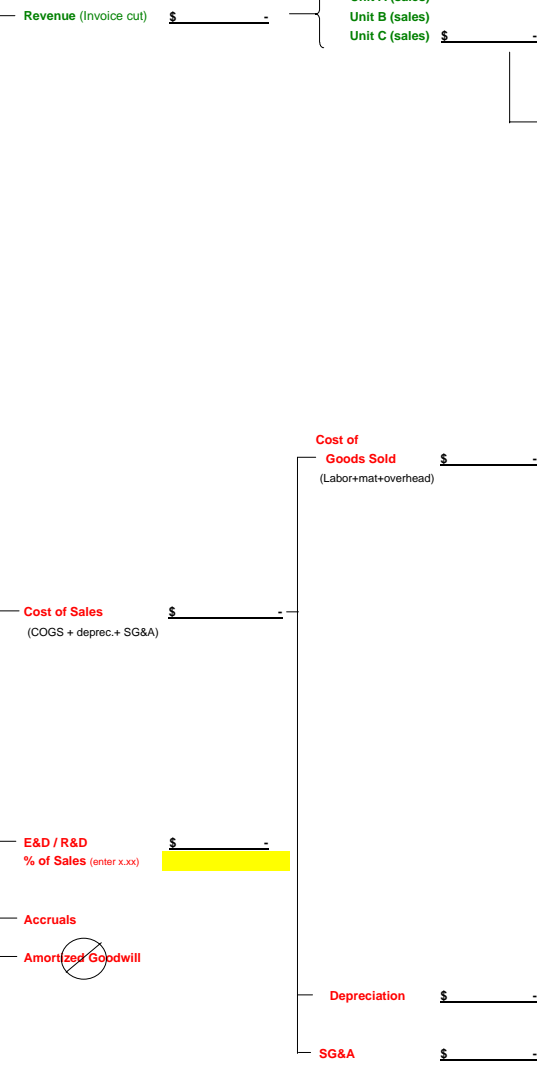


General Fund
NOPLAT -or-
EBIT = \$ _____
(sales-COS-R&D)

Return On Invested Capital
(ROIC) =
Net Operating Profit/
Invested Capital
- or -
(ROS)(Capital
turnover)

Return on sales
ROS=Ebit/Sales

Capital turnover
sales/invested capital



Direct Hourly	People	annual base \$
Indirect hourly	People	annual base \$
Direct Salary	People	annual base \$
Indirect salary	People	annual base \$
Payroll added costs (benefits, EDU asst.)	rate	
Workers Comp	\$	yearly rate
Contract Employees	People	
Units invoiceable	units	costed BOM
Shop Consumables	pcs	avg. \$/piece
Maintenance/ Repair	hrs	maint.billing rate/hr
Office Supplies	\$	
Utilities	kilo-hrs	\$/kilo-hr
Water	gals	\$/gal
Fuel	gals	\$/gal
Durable Tooling	\$	
Overtime Premium	hrs	avg.\$ hourly rate
Non Product Material	\$	
Warehousing	sqft	\$/sq ft.
Services	\$	
Taxes/insurance	\$	
Scrap	\$	
Travel	\$	
Meetings & Confer.	\$	
Tele/communication	\$	
Rent /leases	sqft	\$/sq.ft.
total \$		
Consultants		
MIS / Software		
Allocations	Sq.ft. or ?	\$/sq.ft. or ?
Rework-Repeat	hrs	avg. \$ hourly rate
EH&S: Supplies	\$	
Waste removal	\$	
Permits	\$	
Fines	\$	
Computer	\$	
Factory	\$	
Office	\$	

Improvement Target % (enter 0.XX)

