

Key Performance Indicators Survey

Online Data Collection Instructions

Purpose:

This document describes the steps necessary to access and interact with the Online Data Collection forms supporting the creation of the Key Performance Indicators Survey.

How to Access the Online Forms:

Using your Internet browser, navigate to <http://www.fibrebox.org/datamgmt/kpi>. Once your browser opens this page you will be presented with a Logon page.

FBA Member Logon:

As a Member of the Fibre Box Association, if you have a logon for the member's area of FBA website, please use that logon to access the online forms via <http://www.fibrebox.org/kpi.aspx>.


If you do not have a logon for the Fibre Box Association website, either contact Peggy Lacy (placy@fibrebox.org, 847/364.9600) to have an account created for you, or use the Signup button to create an account specifically to provide this data.

Adding/Editing Company Data:

If you are the overall company contact or are responsible for providing company financial information, please do so by entering appropriate values in the Unallocated Overhead and Employees fields on the main data provider page. When you have completed your updates, please click the Save button to continue.

Adding/Editing Plant Data:

Once you have logged on, you will be presented with a set of plants that FBA knows exist for your company. If you do not see your plant listed, please contact placy@fibrebox.org. In addition, you will see a list of Contacts within your company that have also signed up to provide Key Performance Indicators Survey data.

The plant list includes an icon () that you can mouse-over to view whom has provided data for the indicated plant. In addition, the location of the plant will be underlined if you have or can provide data for a plant. If data has been provided by another person in your company the location will not be underlined.

In order to ensure that data is only visible to authorized individuals, plant data can only be viewed or edited by the person originally providing that data.

Once you have completed making updates to the plant information, click the Save button to continue.

Adding/Editing Contact Data:

To edit your contact information, click on hyperlink for your name in the contact list. Clicking this will transfer you to the Contact Information page where you will be able to modify your contact information.

Once you have completed making updates to the contact information, click the Save button to continue.

Logging Off:

In order to logoff, click on the "Report Logoff" link in the top navigation area.

FIBRE BOX ASSOCIATION
KEY PERFORMANCE INDICATORS SURVEY
2009

ITEM #	ITEM DEFINITION
1	<u>Net Shipments (MSF - Thousand Square Feet)</u> - All corrugated and solid fibre items (finished products and sheets) shipped to customers or other plants (including intra-company) i.e., shipments associated with net sales and deduct returns and allowances.
2	<u>Net Shipments (Tons)</u> - Net Fibre Weight only - excludes starch, wax weight, etc.
3	<u>Gross Sales (\$)</u> - Value of gross shipments (Product sales net of volume discounts or rebates).
4	<u>Freight Expense (\$)</u> - Cost of freight to ship all products sold. Cost of company owned, leased, contract and common carriers, including drivers and depreciation.
5	<u>Returns / Allowances (\$)</u> - Does not include volume discounts or rebates which were deducted in Item # 3.
6	<u>Cash Discounts (\$)</u> -
Note: ITEMS # 3 - (4 + 5 + 6) IS THE PLANT'S NET SALES	
7	<u>Adjusted Net Fibre Cost (\$)</u> - Adjusted cost of purchased containerboard (for corrugator plants) and combined board sheets. Net of waste recovery sales. Includes changes in work in process and finished goods inventories. Based on containerboard and sheet prices assigned by FBA. Refer to separate instruction sheet.
8	<u>Purchased Finished Goods / Farmouts (\$)</u> - Products / services purchased for resale.
9	<u>Other Raw Material Expense (\$)</u> - Cost of all other purchased materials (except containerboard and sheets) that become an integral part of the manufactured product. Excludes materials used to prepare the products for shipment, e.g., strapping.
10	<u>Repair and Maintenance Expense (\$)</u> - Cost of repairs and maintenance (labor included) to all owned and leased machinery and equipment. Includes repair parts.
11	<u>Conversion Expense (\$)</u> - All other variable manufacturing costs not included above.
12	<u>Depreciation Expense (\$)</u> - Assigned cost of depreciation of all capital items in the plant operation. (Not including depreciation shown in item # 4).

13	<u>Fixed Administrative and Manufacturing Expense (\$)</u> - Other fixed costs of the plant operation that are not assigned as a variable expense. Includes property and building maintenance and repairs.
14	<u>Selling Expense (\$)</u> - Salaries, commissions (including brokers) and all other costs associated with the sales function. Includes outside warehouse expense and sales/customer service expense.
15	<u>Allocated Overhead Expense (\$)</u> - Corporate, division, region costs assigned as plant overhead.
16	<u>Controllable Waste %</u> - Total waste less customer waste.
17	<u>Total Waste %</u> - Total pounds of scrap produced.
18	<u>Finished Goods (MSF)</u> - Average of 12 month-end finished goods and work in process on hand.
19	<u>Labor (Hours)</u> - Direct and in-direct manufacturing man-hours used, including temporary help and maintenance. (Excludes local and over-the-road truck drivers, capital projects, office and clerical).
20	<u>Hourly Personnel</u> - Average number of direct and in-direct manufacturing employees including temporary help. (Excludes local and over-the-road truck drivers, capital projects, and office and clerical).
21	<u>Salaried and Office Personnel</u> - Average number of exempt and non-exempt employees and any hourly office and clerical personnel.
22	<u>Capital Expenditures (\$)</u> - Cost of all capital goods booked during period including construction in progress.
23	<u>Accounts Receivable (\$)</u> - Average of 12 month-end trade receivables.
24	<u>Inventory (\$)</u> - Average of 12 month-end primary raw materials , supplies, work in process (WIP), and finished goods (FG). Excludes stores inventory (Use FIFO method).
25	<u>Net Fixed Assets (\$)</u> - Net fixed assets at end of fiscal year.

CORRUGATOR PLANTS ONLY

26	<u>Corrugator Operation (Hours)</u> - Actual machine hours for all corrugator, i.e., run delay and clean up hours (crewed hours).
27	<u>Number of Corrugators in plant</u>
28	<u>Containerboard Inventory (Tons)</u> - Average of 12 month-end containerboard roll stock on hand.
29	<u>Production Basis Weight (Pounds/MSF)</u> - Calculation of pounds of containerboard consumed divided by corrugator production (MSF).
30	<u>Containerboard Consumption (Tons)</u> - Total linerboard and corrugating medium consumed by the corrugator(s).
31	<u>Trim Utilization %</u> - Waste produced due to trimming of rollstock width through the corrugator.
32	<u>Corrugator Width</u>
33	<u>Average FPM Speed</u>

CORPORATE, DIVISION OR REGION DATA

A	<u>Unallocated Overhead (\$)</u> - Overhead costs directly associated with corrugated operations, but not assigned to plant(s). Will be allocated to plants by FBA based on plant shipments.
B	<u>Employees</u> - Number of employees (non-plant) directly associated with allocated and unallocated overhead for corrugated operations. Will be allocated to plants by FBA based on plant shipments.

FIBRE BOX ASSOCIATION
KEY PERFORMANCE INDICATOR SURVEY
2009

INSTRUCTIONS FOR DETERMINING ADJUSTED NET FIBRE COST (PLANT DATA - ITEM # 7)

In order to standardize, for this study, prices of purchased containerboard and combined board sheets and at the same time recognize a plant's mix of raw material grades, ratios of FBA assigned prices to average actual prices for key grades is used to determine the plant cost for all purchased containerboard and / or sheets.

The data to be reported is derived by calculating a separate price ratio for linerboard, corrugating medium and combined board sheets, and applying the respective ratio to the actual total cost of consumed materials in each category. For each category the calculation is:

$$\frac{\text{FBA Assigned Price (\$)}}{\text{Plant Average Price Paid (\$)}} \times \text{Plant Consumption (\$)} = \text{Adjusted Cost (\$)}$$

<u>Category</u>	<u>Key Grade</u>	<u>FBA Assigned Price</u>
Linerboard	42 # Kraft	\$ 560 / ton
Medium	26 # Semi Chem	\$ 520 / ton
Combined Board Sheets	200 # Singlewall	\$ 60 / msf

THE REVERSE SIDE OF THIS SHEET SHOWS THE CALCULATION PROCESS TO BE USED FOR EACH PLANT.

Next Worksheet

ADJUSTED NET FIBRE COST WORKSHEET

LINERBOARD (Corrugator Plant Only)

42 # KRAFT

FBA ASSIGNED PRICE / TON		PLANT AVG. PRICE PAID / TON	=	PRICE RATIO	X	PLANT TOTAL COST for all linerboard consumed (all grades)	=	ADJUSTED LINER COST
560	÷							

MEDIUM (Corrugator Plant Only)

26 # SEMI CHEM

FBA ASSIGNED PRICE / TON		PLANT AVG. PRICE PAID / TON	=	PRICE RATIO	X	PLANT TOTAL COST for all medium consumed (all grades)	=	ADJUSTED MEDIUM COST
520	÷							

SHEETS

200 # SINGLEWALL

FBA ASSIGNED PRICE / MSF		PLANT AVG. PRICE PAID / MSF	=	PRICE RATIO	X	PLANT TOTAL COST for all sheets consumed (all grades)	=	ADJUSTED SHEET COST
60	÷							

TOTAL

ADJUSTED LINER COST	+	ADJUSTED MEDIUM COST	+	ADJUSTED SHEET COST	=	ADJUSTED NET FIBRE COST

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ENTER ON FBA FORM (YELLOW) ITEM # 7

REPORT CALCULATIONS

FBA REPORT SHOWS FINANCIAL RATIOS (\$/MSF)	FBA CALCULATIONS (Refers to Reported Item In Appendix A) (All Divided By Reported Item # 1)
GROSS SALES	3
Freight Expense	4
Returns/Allowances	5
Cash Discounts	6
NET SALES	3 - (4+5+6)
Adjusted Net Fibre Cost	7
Other Raw Material Cost	9
Purchased Finished Goods	8
Conversion Cost	11
Repair & Maintenance Cost	10
Total Variable Cost *	7+8+9+10+11
MARGIN FOR FIXED COST & PROFIT *	3 - (4+5+6+7+8+9+10+11)
Depreciation Cost	12
Selling Cost	14
Fixed Admin. & Manufacturing Cost	13
Total Fixed Cost	12+13+14
TOTAL OPERATING COST *	7+8+9+10+11+12+13+14
PLANT OPERATING PROFIT *	3-(4+5+6+7+8+9+10+11+12+13+14)
Reg/Div/Corp Overhead Cost	15 + A
NET PROFIT Before Interest & Taxes *	3 - (4+5+6+7+8+9+10+11+12+13+14+15+A)

FBA REPORT SHOWS OTHER INDICATORS	FBA CALCULATIONS (Refers to Reported Item In Appendix A)
Shipments (MSF)	1
Shipments (Tons)	2
Containerboard Consumed (Tons)	30
Produced Basis Weight (Pounds/MSF)	29
General Productivity (MSF/Hour)	1/19
Controllable Waste (%)	16
Total Waste (%)	17
Corrugator Operation (Hours)	26
Avg. Containerboard Weeks of Supply	28/(30/52 Weeks)
Average Inventories (\$000)	24
Containerboard on Hand (Tons)	28
Average Days Sales Outstanding	23/(3/360)
Working Capital Ratio	(23+24)/3
Net Fixed Assets (\$000)	25
Return on Assets (%)	Net Profit/(23+24+25)
Capital Expenditures (\$000)	22
Finished Goods and WIP on Hand (MSF)	18
Material Margin (\$/Ton)	(3-(4+5+6+7+8+9))/2
Conversion Cost (\$/Ton)	2-Nov
Contribution (\$000)/ Hourly Employee	(3 - (4+5+6+7+8+9+10+11))/20
Gross Sales (\$000)/ Salaried Employee	3/21
Plant Employees - Hourly (Number of)	20
Plant Employees - Salaried (Number of)	21
Non Plant Employees (Number of)	B
Trim Utilization (%)	31
Corrugator Width (inches)	32
Average Corrugator Speed (Feet Per Minute)	33
Labor Hours / Containerboard Consumed (Hrs/Ton)	19 / 30