

# Key Performance Indicators Survey

## Online Data Collection Instructions

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### **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 the 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 the 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 Stefanie Dozois ([sdozois@fibrebox.org](mailto:sdozois@fibrebox.org)) to have an account created for you, or use the Signup button to create an account specifically for providing 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 [sdozois@fibrebox.org](mailto:sdozois@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 the 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 gold "Report Logoff" button.



# Definitions

Item #	Item Definition
1	Net Shipments (MSF: Thousand Square Feet) - All corrugated and solid fibre items (finished products and sheets) no matter where shipped (to customers or to intra-company plants). This is the MSF of shipments associated with gross sales reduced for product returns or for allowances credited to customers for products not returned.
2	Net Shipments (Fibre Tons) - Net fibre weight only - would exclude weight of starch, wax, or other raw materials and shipping materials, such as dunnage, pallets, strapping materials, etc.
3	Gross Sales (\$) - Value of gross shipments (Product sales net of volume discounts or rebates).
4	Freight Expense (\$) - Cost of freight to ship all products sold from your manufacturing location or warehouse to customer facility. Includes cost of company owned or leased, contract or common carriers, including drivers wages and payroll burden, depreciation, and maintenance on company owned or leased vehicles (tractors and trailers). Does not include freight to your outside warehouse. Freight expense includes freight billed to customers.
5	Returns / Allowances (\$) - Does not include volume discounts or rebates which were deducted in Item # 3.
6	Cash Discounts (\$)
7	Purchased Finished Goods / Farm-outs (\$) - Gross cost of corrugated and solid fibre materials and products purchased for resale. The sales value of these products is included in item #3.
*	Adjusted Net Fibre Cost (\$) - 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. <b>FBA is no longer collecting this input fibre cost. DO NOT INCLUDE ANYWHERE IN THIS SURVEY.</b>
8	Other Raw Material Expense (\$) - Cost of all other purchased materials (except containerboard and sheets) that become an integral part of the manufactured product. Excludes materials used to prepare products for shipment, e.g., pallets and strapping, and also excludes purchased converting services.
9	Repair and Maintenance Expense (\$) - Cost of repairs and maintenance to all owned and leased machinery and equipment. Includes cost of repair parts and maintenance labor, but excludes payroll burden cost associated with maintenance labor.
10	Conversion Expense (\$) - All other variable manufacturing costs not included above. Includes benefits for all hourly paid workers (including maintenance but not drivers), utilities, supplies, purchased services, and new and replacement tooling costs.
11	Depreciation Expense (\$) – Cost of depreciation of all tangible capital items in the plant operation, except depreciation shown in item #4. Exclude depreciation and amortization of intangible items for goodwill and other acquisition related items, such as customer lists, or non-compete agreements.

<b>12</b>	Fixed Manufacturing and Administrative Expense (\$) - Fixed costs of the local plant operation that are not assigned as a variable expense. Includes property and building maintenance and repairs, and the costs associated with all non-sales salaried functions, such as accounting, purchasing, human relations, data processing, etc.
<b>13 A</b>	Selling Expense (\$) - All costs associated with the local sales activities of the plant, including salaries, commissions, brokers fees, travel, and entertainment. Includes the costs for outside and inside sales, design and customer service, as well as sales management. Excludes costs of sales warehouse included in 13B.
<b>13 B</b>	Selling Warehouse Expense (\$) - Includes the costs associated with maintaining an outside sales warehouse, including lease charges, in and out fees, transportation to, and company paid labor and burden costs.
<b>14</b>	Allocated Overhead Expense (\$) - Corporate, division, region costs of any type assigned as plant overhead.
<b>15</b>	Controllable Waste % - Total waste less customer waste, divided by total weight of paper consumed. Customer waste is defined as the part of the blank that is cut-out and not shipped to customers, such as die-cuts, slots, handholes, etc.
<b>16</b>	Total Waste % - Total weight of scrap produced divided by total weight of paper consumed. Includes non-baled waste such as dunnage and waxed waste taken to landfills or burned.
<b>17</b>	Finished Goods and In-Process (MSF) - Average of 12 month-end finished goods and work in process on hand MSF.
<b>18</b>	Labor (Hours) - Direct and in-direct hourly manufacturing and maintenance man-hours used, including temporary help. Excludes outside sales warehouse and over-the-road truck drivers, capital projects, office and clerical.
<b>19</b>	Hourly Personnel - Average number of direct and in-direct manufacturing employees including temporary help. Excludes outside sales warehouse and over-the-road truck drivers, capital projects, office and clerical.
<b>20</b>	Salaried and Office Personnel - Average number of local exempt and non-exempt employees and any hourly office and clerical personnel.
<b>21</b>	Capital Expenditures (\$) - Cost of all capital spending booked during period including amounts in construction in progress at year-end.
<b>22</b>	Accounts Receivable (\$) - Average of 12 month-end trade receivables balances, net of allowances for doubtful accounts, unearned cash discounts, or other offsets.
<b>23</b>	Inventory (\$) - Average of 12 month-end primary raw materials, supplies, work in process (WIP), and finished goods (FG). Excludes stores inventory.
<b>24</b>	Net Fixed Assets (\$) - Net fixed assets included on the balance sheet at the end of fiscal year, including Construction in Process.

## CORRUGATOR PLANTS ONLY

Appendix A

<b>25</b>	Corrugator Operation (Hours) - Actual elapsed hours during which crew is assigned to the machine. Includes unplanned downtime, preventative maintenance, repair and maintenance, and end of shift or end of week clean-up.
<b>26</b>	Number of Corrugators in operation at the plant
<b>27</b>	Containerboard Inventory (Tons) - Average of 12 month-end containerboard roll stock on hand.
<b>28 A</b>	Production Basis Weight (Pounds/MSF) - Calculation of pounds of containerboard consumed divided by corrugator production (MSF).
<b>28 B</b>	Shipped Basis Weight (Pounds/MSF) - Shipped pounds for all corrugated and solid fibre products including products purchased for resale, divided by the MSF of those same products.
<b>29</b>	Containerboard Consumption (Tons) - Total linerboard and corrugating medium and solid fibre consumed by the corrugator(s).
<b>30</b>	Trim Utilization % - inches of side trim divided by the web width used by the corrugator
<b>31</b>	Corrugator Width - Widest combined board or solid fibre combination that your corrugator is capable of producing for any and all combinations on the corrugator.
<b>32</b>	Average Corrugator Speed (FPM: Feet per Minute) - Total lineal footage divided by run time minutes, which excludes the time of all planned and unplanned downtime.

## CORPORATE, DIVISION OR REGION DATA

<b>A</b>	Unallocated Overhead (\$) - Corrugated operations portion of corporate, division, or region costs of any type not assigned as plant overhead. Will be allocated to plants by FBA based on plant shipments.
<b>B</b>	Employees - Equivalent number of non-plant employees associated with allocated and unallocated overhead for corrugated operations. Will be allocated to plants by FBA based on plant shipments.

# Report Calculations

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

OTHER INDICATORS	
<b>Shipments (MSF)</b>	<b>1</b>
Shipments (Tons)	2
<b>Containerboard Consumed (Tons)</b>	<b>29</b>
Produced Basis Weight (Pounds/MSF)	28A
Shipped Basis Weight (Pounds/MSF)	28B
<b>General Productivity (MSF/Hour)</b>	<b>1/18</b>
Controllable Waste (%)	15
Total Waste (%)	16
<b>Corrugator Operation (Hours)</b>	<b>25</b>
Avg. Containerboard Weeks of Supply	27/(29/52 Weeks)
<b>Average Inventories (\$000)</b>	<b>23</b>
Containerboard on Hand (Tons)	27
<b>Average Days Sales Outstanding</b>	<b>22/(3/360)</b>
Working Capital Ratio	(22+23)/3
<b>Net Fixed Assets (\$000)</b>	<b>24</b>
Return on Assets (%)	Net Profit/(22+23+24)
<b>Capital Expenditures (\$000)</b>	<b>21</b>
Finished Goods and WIP on Hand (MSF)	17
<b>Material Margin (\$/Ton)</b>	<b>(3 - (4+5+6+7+8))/2</b>
Conversion Cost (\$/Ton)	10/2
<b>Contribution (\$000)/Hourly Employee</b>	<b>(3 - (4+5+6+8+9+10))/19</b>
Gross Sales (\$000)/Salaried Employee	3/20
<b>Plant Employees - Hourly (Number of)</b>	<b>19</b>
Plant Employees - Salaried (Number of)	20
<b>Non Plant Employees (Number of)</b>	<b>B</b>
Trim Utilization (%)	30
<b>Corrugator Width (inches)</b>	<b>31</b>
Average Corrugator Speed	32
<b>Labor Hours/Containerboard Consumed (Hrs/Ton)</b>	<b>18/29</b>

# Area Map

