

ANKLESARIA GROUP

Anklesaria Industry Cost Profiles

NAICS: NAICS title:	324191 Petroleum lubricating oil & grease mfg	325120 Industrial gas manufacuri ng	325212 Synthetic rubber mfg	325510 Paint & coating mfg	332322 Sheet metal work mfg	332510 Hardware mfg	332618 Other fabricated wire product mfg	332911 Industrial valve mfg	332991 Ball and roller bearing mfg	335311 Electric power and specialty transformer mfg	482111 Line-haul railroads	484121 General freight trucking, long- distance, truckload
% of Sales breakdown (2014):												
Direct Material	67.2%	0.2%	60.2%	51.8%	38.9%	39.6%	43.3%	36.6%	37.5%	46.6%		
Direct Labor	2.3%	5.8%	3.8%	3.6%	13.9%	8.3%	11.2%	8.9%	11.8%	9.9%	9.6%	18.1%
Manufacturing (Service) Overhead	1.3%	66.7%	16.5%	10.8%	22.7%	21.5%	22.9%	23.9%	18.1%	19.2%	52.3%	70.1%
Fuel	0.4%	5.1%	1.5%	0.2%	0.2%	0.2%	0.3%	0.1%	0.4%	0.3%	14.7%	11.0%
Electricity	0.3%	14.9%	1.0%	0.4%	0.7%	0.7%	0.8%	0.7%	0.0%	0.7%		
Other	0.6%	46.7%	14.0%	10.2%	21.8%	20.6%	21.8%	23.1%	17.6%	18.1%	37.6%	59.1%
Cost Of Goods Sold (Cost of Sales)	70.8%	72.8%	80.5%	66.2%	75.5%	69.4%	77.4%	69.4%	67.3%	75.6%	61.9%	88.2%
General, Selling, Administrative & Other Expenses	22.5%	20.3%	14.1%	25.6%	18.9%	26.6%	16.8%	25.3%	25.4%	20.1%	7.8%	3.8%
Profit Before Tax	6.7%	6.9%	5.4%	8.2%	5.6%	4.0%	5.8%	5.3%	7.3%	4.3%	30.3%	8.1%
Sales	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%	100.0%

Source: Anklesaria, Date: 1 April 2015

Sources of data:

Census.gov
 estatementstudies.org
 stb.dot.gov
 Companies financials

Description of terms:

Direct Material:

1. Cost of parts, components, containers, etc. Includes all raw materials, semifinished goods, parts, containers, scrap, and supplies put into production or used as operating supplies and for repair and maintenance during the year.
2. Cost of products bought and sold in the same condition.
3. Cost of contract work. This term applies to work done by others on materials furnished by the manufacturing establishment. The actual cost of the material is to be reported on the cost of materials, parts, and containers line of this item. The term "contract work" refers to the fee a company pays to another company to perform a service.

Direct Labor:

Production workers up through the line-supervisor level engaged in fabricating, processing, assembling, inspecting, receiving, packing, warehousing, shipping (but not delivering) maintenance, repair, janitorial, guard services, product development, auxiliary production for the plant's own use (e.g., power plant workers), recordkeeping, and other closely associated services. It includes the gross earnings of all employees on the payrolls of operating manufacturing establishments paid in the calendar year. It includes all forms of compensation, such as salaries, wages, commissions, dismissal pay, bonuses, vacation and sick leave pay, and compensation in kind, prior to such deductions as employees' social security contributions, withholding taxes, group insurance, union dues, and savings bonds.

Fuel cost:

Cost of fuels consumed for heat and power. Includes the cost of materials or fuel consumed, whether purchased by the individual establishment from other companies, transferred to it from other establishments of the same company, or withdrawn from inventory during the year.

Electricity cost:

Cost of purchased electricity. The cost of purchased electric energy represents the amount actually used during the year for heat and power. In addition, information was collected on the quantity of electric

energy generated by the establishment and the quantity of electric energy sold or transferred to other plants of the same company.

Notes:

Depreciation and amortization is included in "GSA & Other Expenses" for manufacturing industries (NAICS codes starting with 32- and 33-), and is included in "Other" for transportation service industries

Disclaimer:

These Industry Cost Profiles are prepared by Anklesaria based on publicly-available external economic and financial data. Anklesaria does not guarantee the accuracy of the ratios nor can it be held responsible for any loss or damage resulting from the use of this data. These cost ratios represent approximate industry-average values and should be tailored by the end-user to create ratios that are specific to the products or services being analyzed.

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