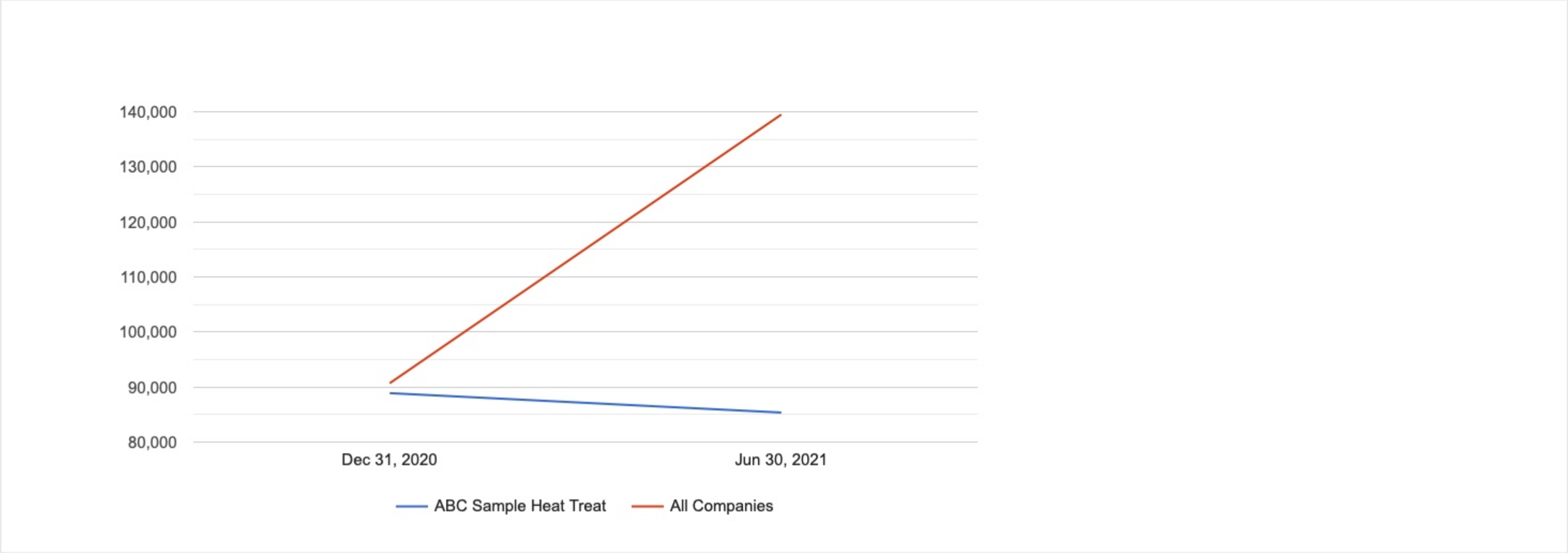
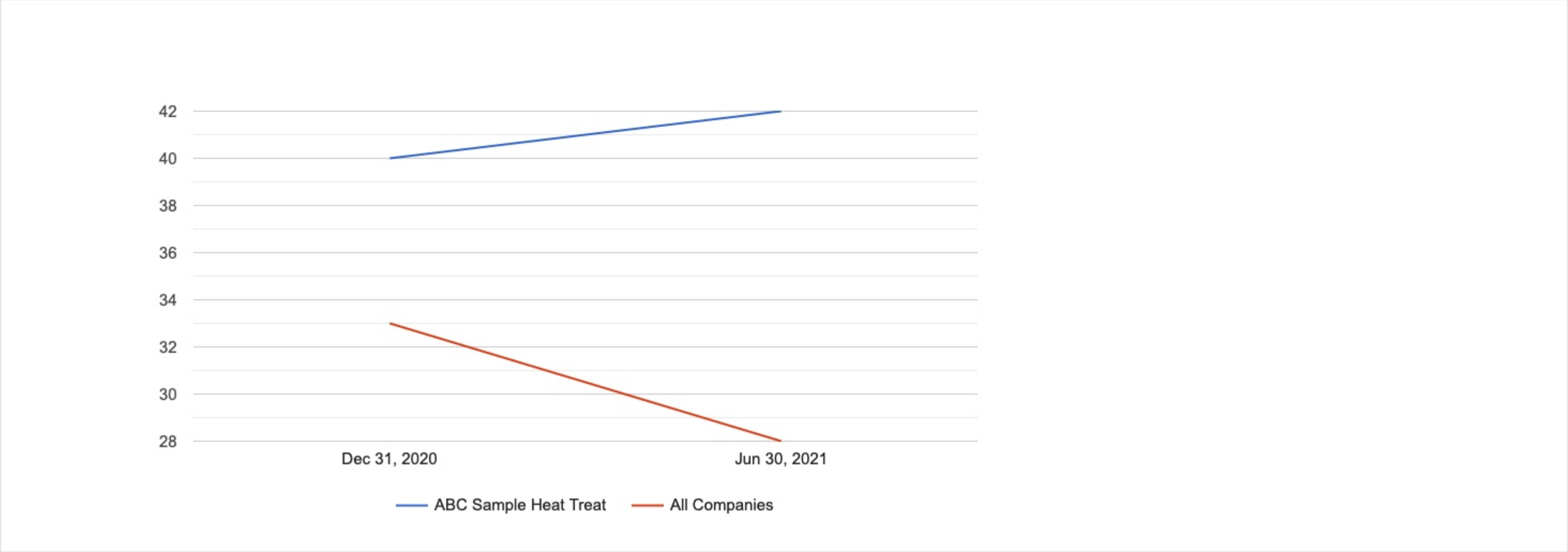


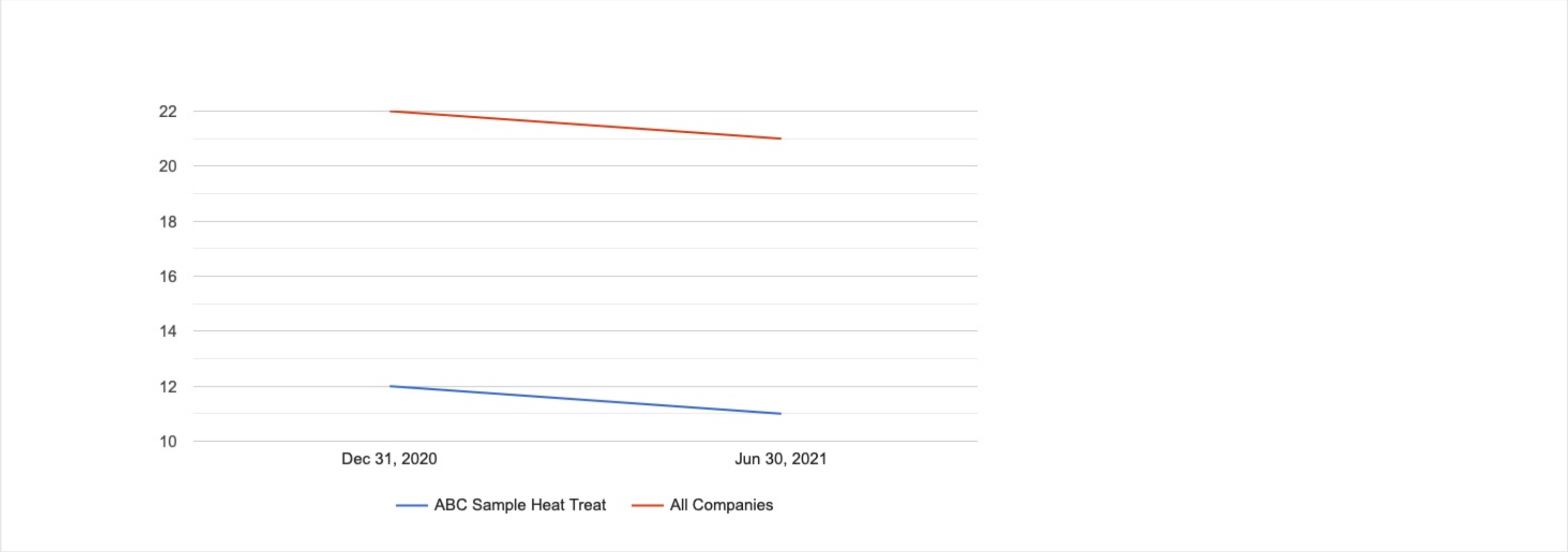
Semi Annual Operation Cost Report		
Sales Per Employee		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	88,889	85,366
All Companies	90,691	139,494
Mostly Batch	73,154	75,659
Mostly Continuous	98,469	108,080
Combination	93,872	103,398



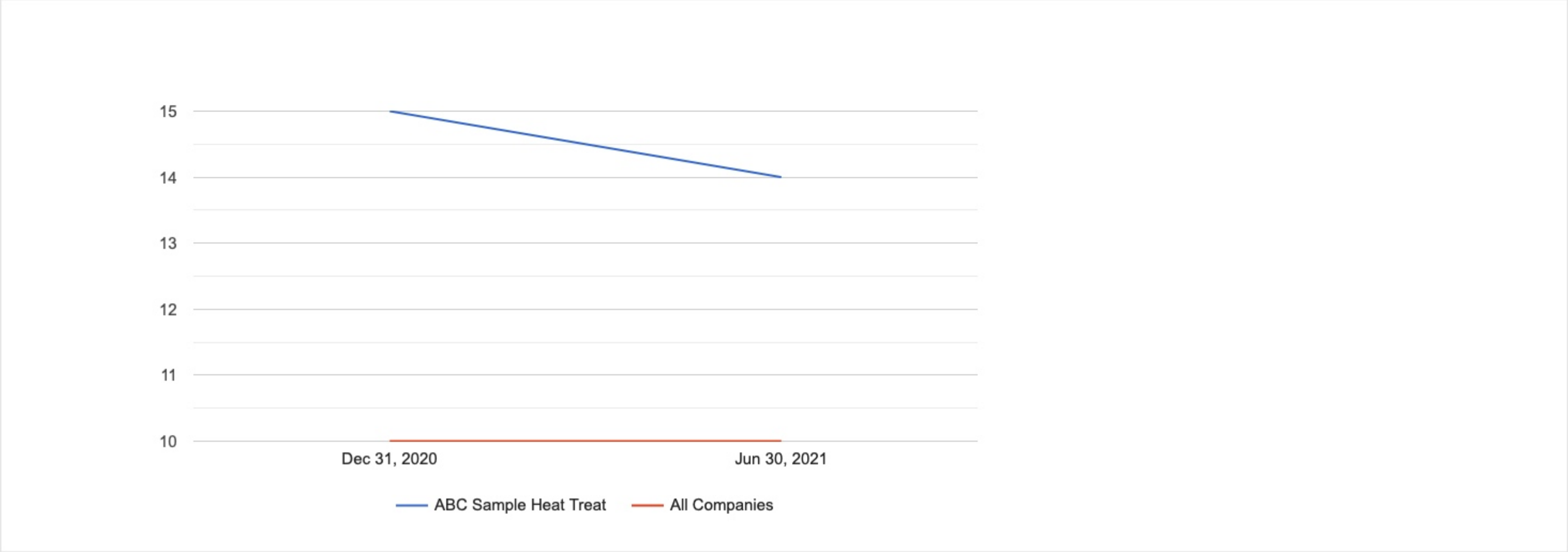
Semi Annual Operation Cost Report		
Total Labor As a % of Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	40%	42%
All Companies	33%	28%
Mostly Batch	34	30
Mostly Continuous	28	24
Combination	30	29
	Your Rank is 10 out of 10	



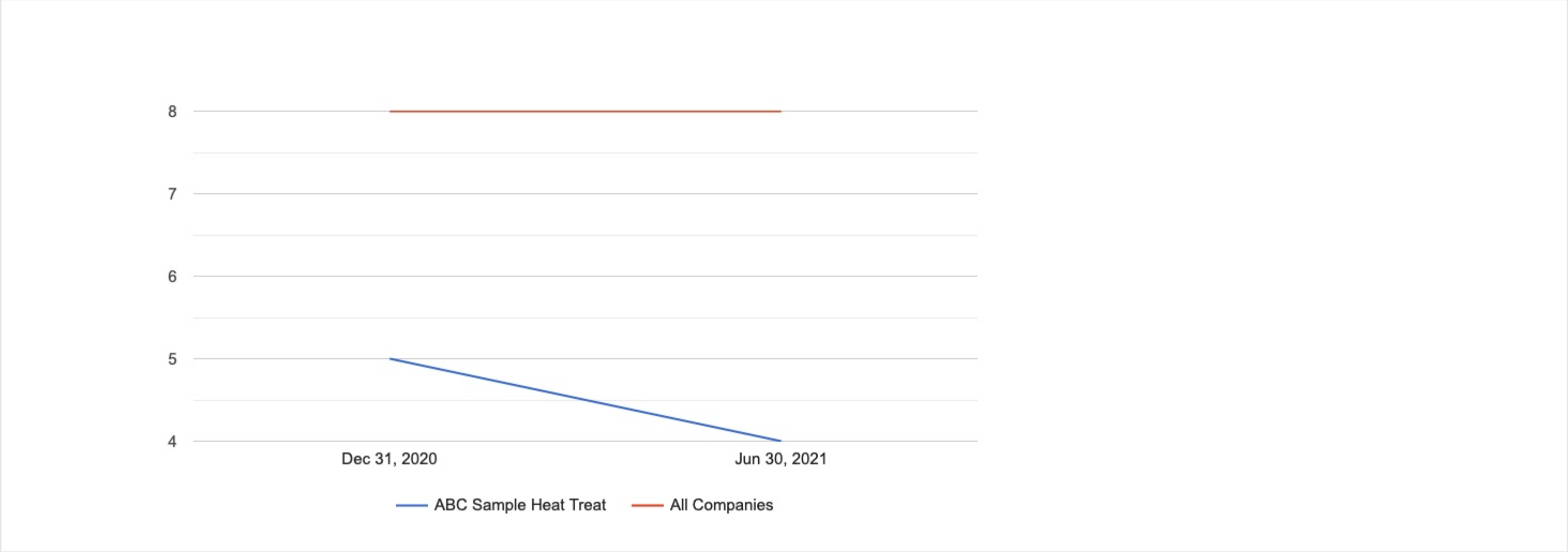
Semi Annual Operation Cost Report		
General & Administrative Costs as a % of Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	12%	11%
All Companies	22%	21%
Mostly Batch	25	24
Mostly Continuous	16	16
Combination	23	20
	Your Rank is 4 out of 10	



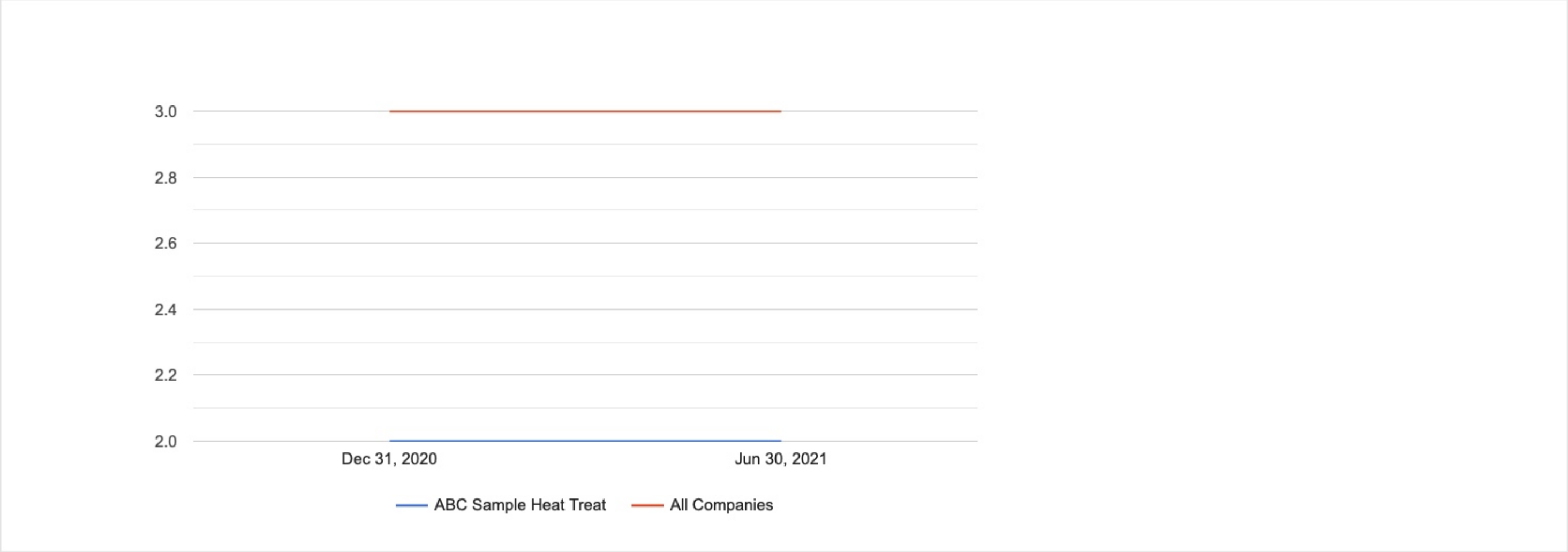
Semi Annual Operation Cost Report		
Cost of Energy as a % of Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	15%	14%
All Companies	10%	10%
Mostly Batch	12	11
Mostly Continuous	12	12
Combination	9	8
	Your Rank is 10 out of 10	



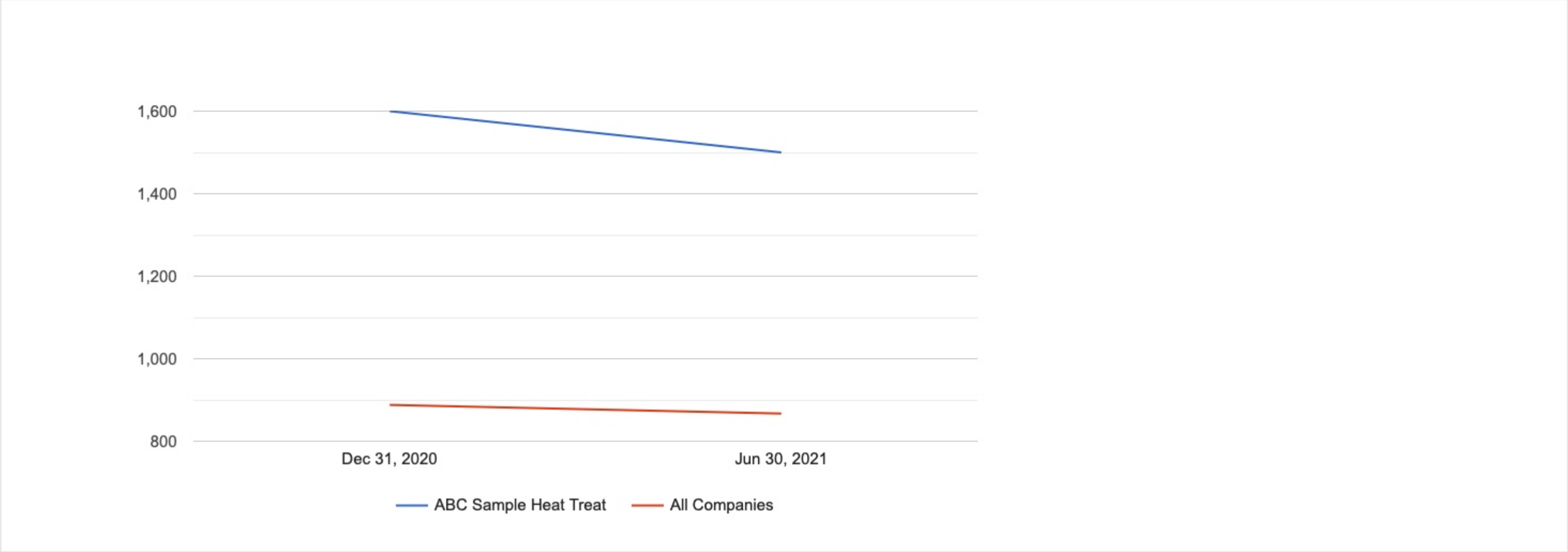
Semi Annual Operation Cost Report		
Maintenance Cost as a % of Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	5%	4%
All Companies	8%	8%
Mostly Batch	8	8
Mostly Continuous	9	9
Combination	8	9
	Your Rank is 3 out of 10	



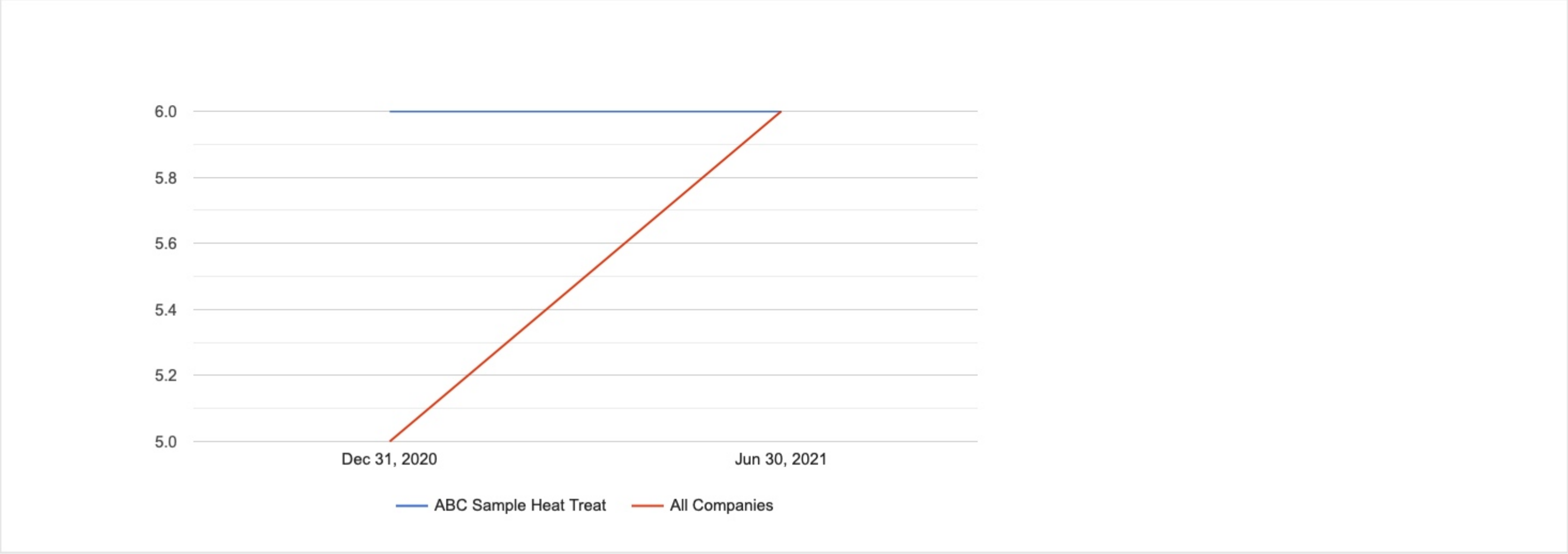
Semi Annual Operation Cost Report		
Transportation as a % of Total Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	2%	2%
All Companies	3%	3%
Mostly Batch	4	4
Mostly Continuous	4	3
Combination	3	1
	Your Rank is 5 out of 10	



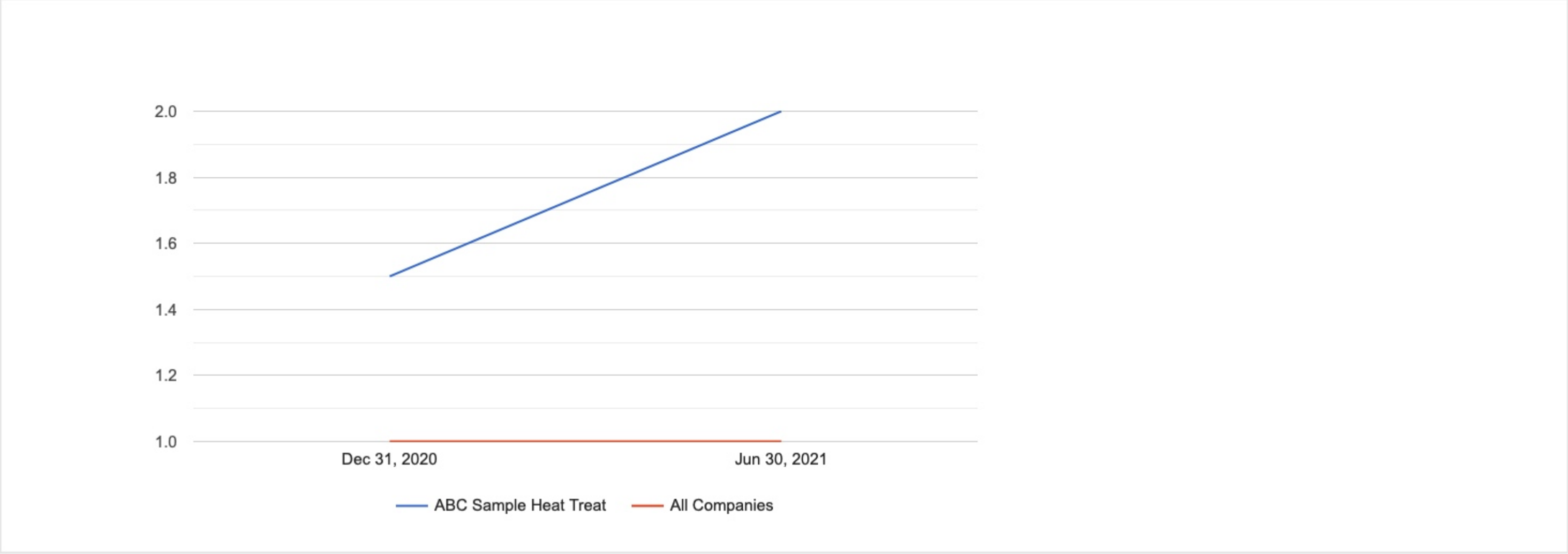
Semi Annual Operation Cost Report		
Average Sales Per Order		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	1,600	1,500
All Companies	888	867
Mostly Batch	507	554
Mostly Continuous	832	697
Combination	1,059	1,093
	Your Rank is 2 out of 10	



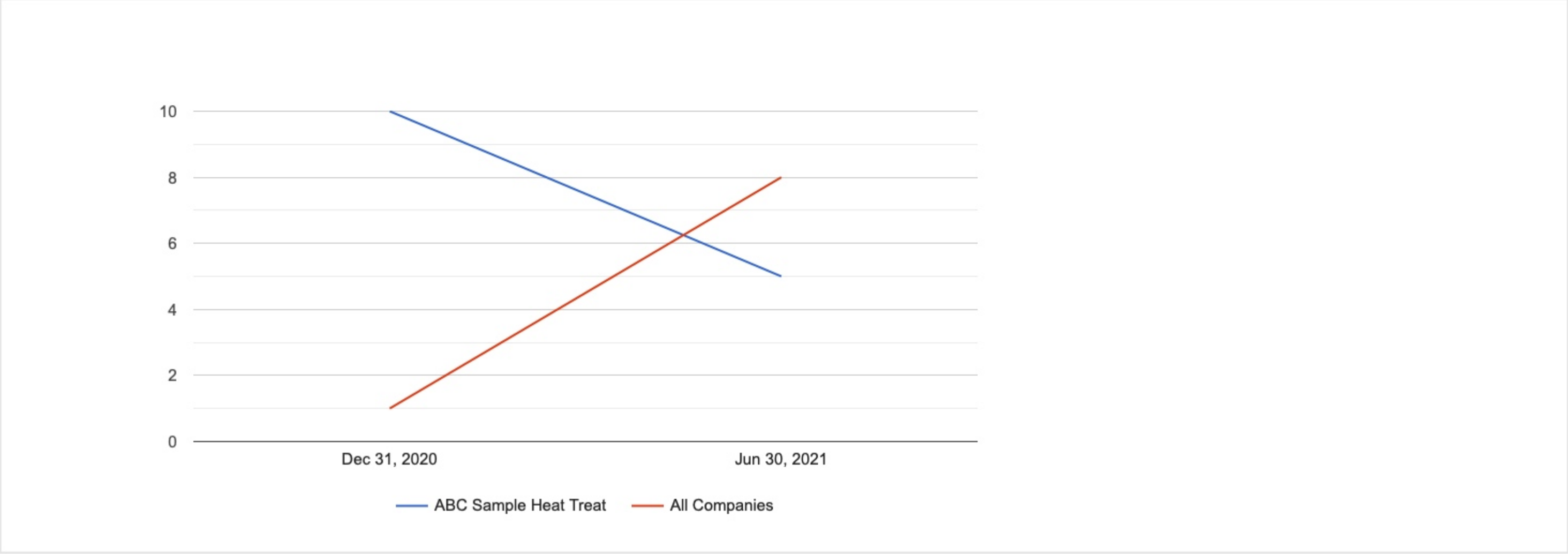
Semi Annual Operation Cost Report		
Cost of Healthcare Benefits as a % of Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	6%	6%
All Companies	5%	6%
Mostly Batch	7	6
Mostly Continuous	3	4
Combination	8	8
	Your Rank is 8 out of 10	



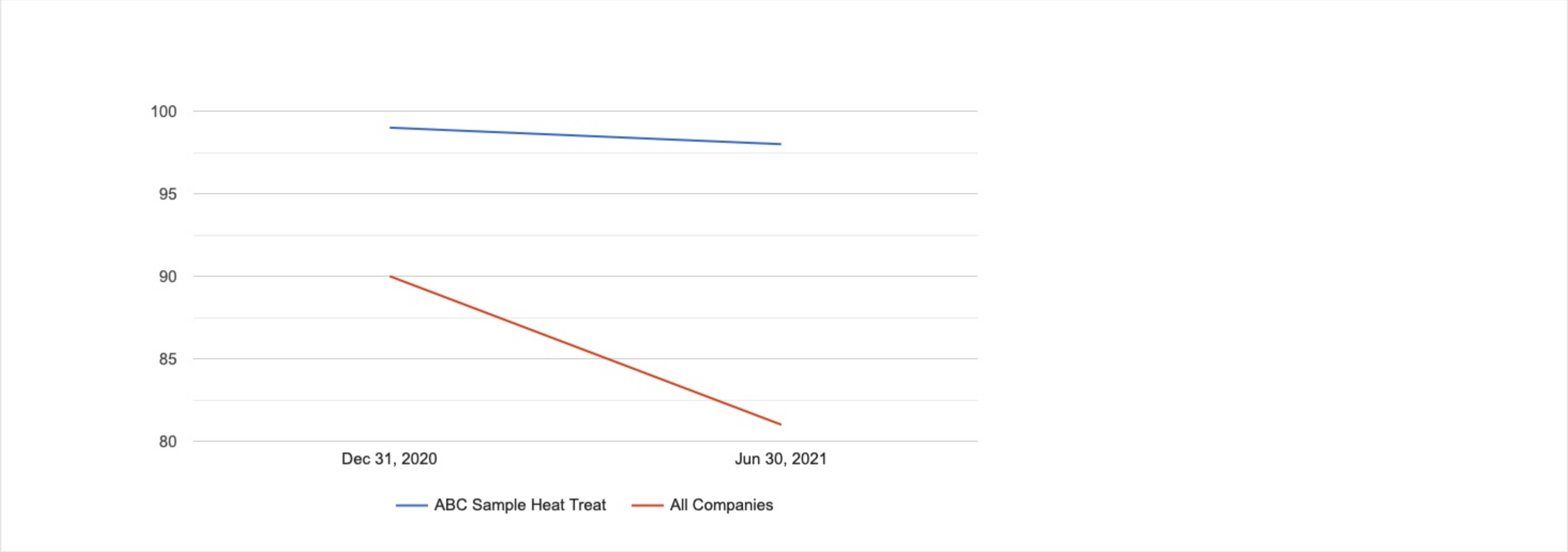
Semi Annual Operation Cost Report		
Total Workers Compensation Premiums as a % of Total Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	2%	2%
All Companies	1%	1%
Mostly Batch	1	1
Mostly Continuous	0	0
Combination	0	0
	Your Rank is 10 out of 10	



Semi Annual Operation Cost Report		
Net Profit Before Taxes as a % of Sales		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	10%	5%
All Companies	1%	8%
Mostly Batch	-9	8
Mostly Continuous	10	6
Combination	5	9
	Your Rank is 5 out of 10	



Semi Annual Operation Cost Report		
Delivery Metric		
	Dec 2020	Jun 2021
ABC Sample Heat Treat	99%	98%
All Companies	90%	81%
Mostly Batch	86	85
Mostly Continuous	95	87
Combination	85	81
	Your Rank is 3 out of 10	



METAL TREATING INSTITUTE, Operation Cost Survey Results							
	ABC Sample Heat Treat	All Companies	Companies with Profit	Companies With Loss	Top 50% of Co's in Sales	Bottom 50% Co's in Sales	Companies Similar in Size
Number of Companies	1	36.00	28.00	8.00	18.00	18.00	9.00
Average Number of Employees	41.00	42.00	44.00	34.00	60.00	24.00	37.00
Total Labor as a % of Sales	42.00	27.99	25.72	35.91	26.88	29.10	28.13
G&A Costs as a % of Sales	11.00	20.86	20.02	23.79	19.99	21.73	18.69
Total Utilities as a % of Sales	14.00	9.98	9.51	11.62	8.40	11.56	9.33
Maintenance as a % of Sales	4.00	7.83	7.27	9.80	8.17	7.49	7.01
Transportation	2.00	2.63	1.95	4.75	1.43	4.06	2.54
Health care	6.00	5.75	5.35	7.15	4.76	6.74	4.69
Workers Compensation	2.00	0.67	0.73	0.60	0.43	0.92	0.53
Net Profit as a Percent of Sales Before Taxes	5.00	8.78	14.75	-12.11	14.41	3.16	8.63
Delivery Metric	98.00	78.86	87.91	41.13	86.59	71.61	61.95
Average \$ per Order	1,500.00	886.22	889.54	875.83	1,073.06	687.69	604.51
Sales Per Employee	85,366	149,738.68	173,228.81	67,523.23	210,075.91	89,401.44	108,397.34