STANDARD PRODUCT COSTING
in Digital Equipment Corporation DIBOL®
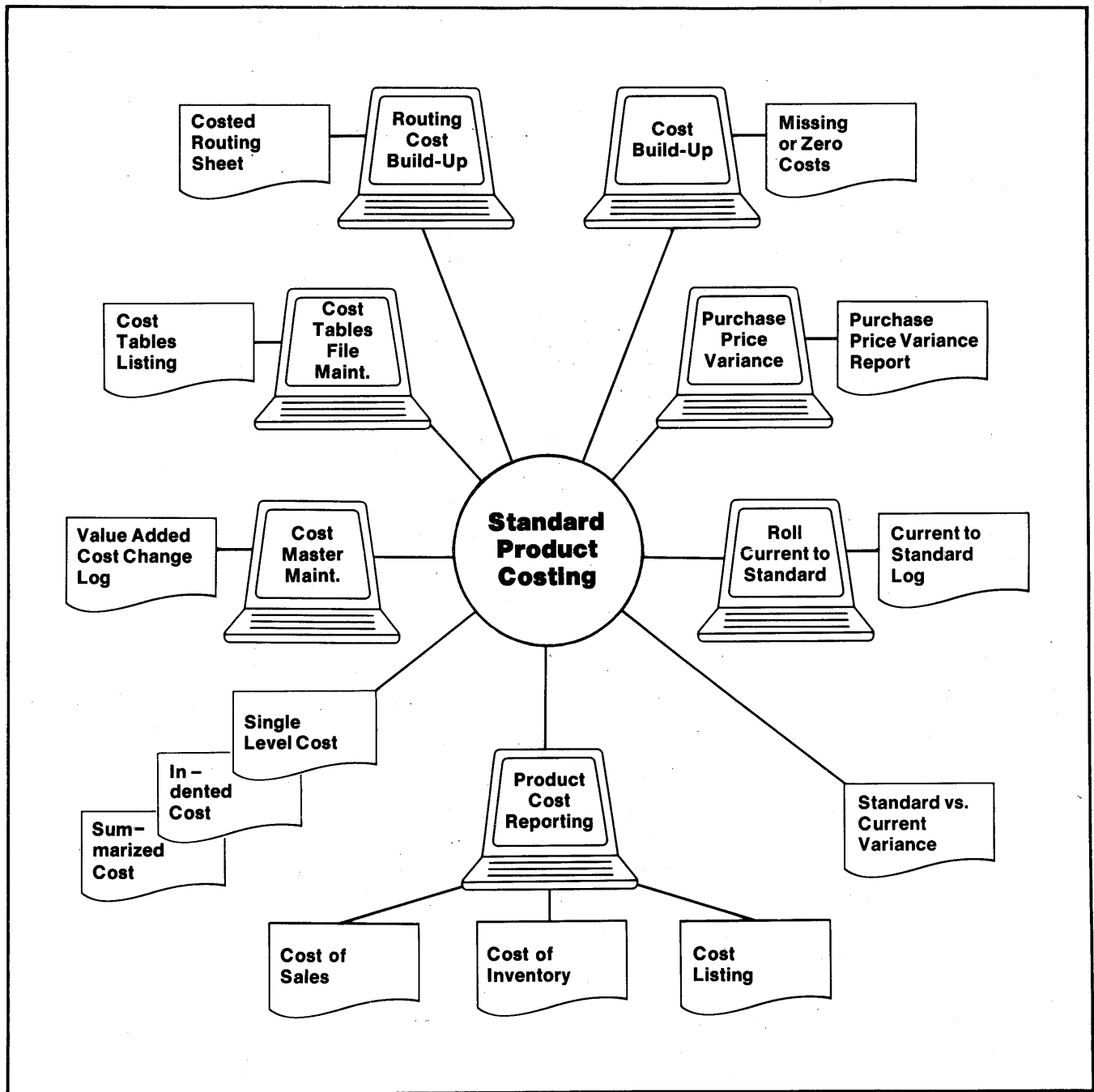
Costed Routing Sheet — Routing Cost Build-Up

Cost Build-Up — Missing or Zero Costs

Cost Tables Listing — Cost Tables File Maint.

Purchase Price Variance — Purchase Price Variance Report

Value Added Cost Change Log — Cost Master Maint.

Standard Product Costing

Roll Current to Standard — Current to Standard Log

Single Level Cost
In-dented Cost
Sum-marized Cost

Product Cost Reporting

Standard vs. Current Variance

Cost of Sales

Cost of Inventory

Cost Listing

```
                    INITIALIZE STANDARD PRODUCT COSTING FILES

                              PLEASE ENTER COMPANY CODE   XXX

                              PLEASE ENTER THE MAX # RECORDS
                              TO ALLOW FOR EACH FILE BELOW:
                              (LEAVING A FIELD BLANK WILL
                               SKIP CREATING THAT FILE.)

                              1. COST MASTER FILE   XXXXX
                              2. COST TABLES FILE   XXXXX

                    PLEASE ENTER THE FOLLOWING ADDITIONAL INFORMATION

                    3. CREATE COST MASTER FILE FROM ITEM MASTER ?  X
                    4. IS SPC INTERFACED TO ACCOUNTS PAYABLE ?     X
                    5. UNIT OF MEASURE (0=EACH, 1=PER 10, ETC.)    X
                    6. PRECISION DECIMAL (# OF DECIMAL PLACES)     X
                    7. DEFAULT LABOR GRADE                         XX


          FIELD # TO CHANGE   X
```

```
STANDARD PRODUCT COSTING

                    PLEASE SELECT APPLICATION  X

                          1. COST MASTER FILE MAINTENANCE

                          2. COST BUILD-UP

                          3. COST REPORTING

                          4. PURCHASE PRICE VARIANCE REPORTING

                          5. CURRENT TO STANDARD ROLL

                          6. ROUTING COST BUILD-UP

                          7. COST TABLES FILE MAINTENANCE

                          8. SPECIAL FUNCTIONS
```

```
COST MASTER FILE MAINTENANCE




                    PLEASE SELECT APPLICATION  X

                          1. ADD NEW V/A COST

                          2. CHANGE/INQUIRE EXISTING V/A COST

                          3. DELETE EXISTING V/A COST

                          4. PRINT V/A CHANGE LOG
```

```
COST MASTER FILE MAINTENANCE
ADD,CHANGE/INQUIRE,DELETE

 1. ITEM NO  XXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  LOCATION  XX

 2. DEPT  XX     3. WORK CENTER  XX        4. LABOR GRADE  XX

    PER Z,ZZX UNITS           CUR V/A      CUR ACCUM      STD V/A      STD ACCUM

 5. MAN HOURS   ZZZZX.XXX    ZZZZX.XXX    ZZZZX.XXX    ZZZZX.XXX    ZZZZX.XXX

 6. MATL COST   ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX

 7. LABOR COST  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX

 8. VAR BURDEN  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX

 9. FIX BURDEN  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX  ZZZZZZX.XXX

10. USER FIELD  XXXXXXXXXX   XXXXXXXXXX   XXXXXXXXXX

    LAST CHANGE: ZX/XX/XX   LAST ACCUM: ZX/XX/XX    LAST STANDARD: ZX/XX/XX

FIELD # TO CHANGE  XX
```

```
STANDARD PRODUCT COSTING
COST BUILD-UP


        This option will accumulate new current costs thru the Bills of

        Material.  This could take a long time. Before continuing,

        check that:

            (1) All cost changes have been entered via COST MASTER

                FILE MAINTENANCE and COST TABLES FILE MAINTENANCE

            (2) If costs are being built thru the routings, this should

                already have been done via ROUTING COST BUILD-UP

            (3) All Bills of Material are ready for costing


ARE YOU SURE YOU WANT TO CONTINUE ?  X
```

```
COST BUILD-UP
SELECT ITEMS FOR ACCUMULATION OF NEW CURRENT COSTS




            PLEASE ENTER:

                    1. STARTING ITEM NUMBER     XXXXXXXXXXXXXXX

                    2. ENDING ITEM NUMBER       XXXXXXXXXXXXXXX

                    3. COST CHANGE CUTOFF DATE  XXXXXX

                    4. PROCESS CHANGES ONLY IF
                       AFTER LAST ACCUM DATE ?  X




FIELD # TO CHANGE  XX
```

```
COST REPORTING

                    PLEASE SELECT APPLICATION  X

                            1. COST LISTING

                            2. MISSING OR ZERO COSTS

                            3. SINGLE LEVEL COST EXPLOSION

                            4. INDENTED COST EXPLOSION

                            5. SUMMARIZED COST EXPLOSION

                            6. STANDARD VS. CURRENT VARIANCE REPORT

                            7. COST OF SALES REPORT

                            8. COST OF INVENTORY REPORT
```

```
COST REPORTING
COST LISTING

  PLEASE ENTER:

            1. STARTING ITEM NUMBER        XXXXXXXXXXXXXXX

            2. ENDING ITEM NUMBER          XXXXXXXXXXXXXXX

  SELECT DATA LINES TO BE INCLUDED WITHIN THE COST LISTING REPORT:

                                          DATE          FROM:     THRU:

            3. STANDARD VALUE ADDED COSTS ?  X   STANDARDIZATION: XXXXXX    XXXXXX

            4. STANDARD ACCUMULATED COSTS ?  X   STANDARDIZATION: XXXXXX    XXXXXX

            5. CURRENT ACCUMULATED COSTS ?   X   ACCUMULATION:    XXXXXX    XXXXXX

            6. CURRENT VALUE ADDED COSTS ?   X   V/A COST CHG:    XXXXXX    XXXXXX


  FIELD # TO CHANGE   XX
```

```
COST REPORTING
MISSING OR ZERO COSTS



                    PLEASE CHOOSE METHOD OF SELECTION FOR REPORTING:

                            1. NO COST RECORD AT ALL  X

                            2. STD V/A COST = ZERO     X

                            3. STD ACC COST = ZERO     X

                            4. CUR V/A COST = ZERO     X

                            5. CUR ACC COST = ZERO     X



  FIELD # TO CHANGE   XX
```

```
COST REPORTING
SINGLE LEVEL COST EXPLOSION




                            1. CURRENT OR STANDARD (C/S) ?        X

                            2. DISPLAY ONLY ACTIVE STRUCTURES ?   X

                            3. PAGE BREAK FOR EACH PARENT ITEM ?  X





        FIELD # TO CHANGE ?  XX
```

```
COST REPORTING
STANDARD VS. CURRENT VARIANCE REPORT

   PLEASE ENTER

                1. COMMODITY CODE      XXXX

                2. ITEM NUMBER FROM  XXXXXXXXXXXXXXX   THRU  XXXXXXXXXXXXXXX

        REPORT ITEMS WHOSE ACCUMULATED COST VARIANCES FIT ANY RANGE BELOW

                3. TOTAL COST VARIANCE %           FROM -XXX.X   THRU -XXX.X

                4. MATERIAL COST VARIANCE %        FROM -XXX.X   THRU -XXX.X

                5. LABOR COST VARIANCE %           FROM -XXX.X   THRU -XXX.X

                6. FIXED BURDEN COST VARIANCE %    FROM -XXX.X   THRU -XXX.X

                7. VARIABLE BURDEN COST VARIANCE % FROM -XXX.X   THRU -XXX.X

                8. MAN HOURS VARIANCE %            FROM -XXX.X   THRU -XXX.X
        FIELD # TO CHANGE  XX
```

```
COST REPORTING
COST OF SALES REPORT



                PLEASE ENTER:

                    1. CURRENT OR STANDARD (C/S) ?         X

                    2. PRODUCT CATEGORY    FROM  XX   THRU  XX

                    3. ITEM NUMBER  XXXXXXXXXXXXXXX   THRU  XXXXXXXXXXXXXXX

                    4. INCLUDE FIXED BURDEN IN UNIT COST ?  X

                    5. MTD OR YTD SALES (M/Y) ?             X



        FIELD # TO CHANGE  XX
```

```
        PURCHASE PRICE VARIANCE REPORTING



                     PLEASE SELECT ITEMS
                           1.  COMMODITY CODES  XXXX   THRU  XXXX

                           2.  ITEM NUMBERS     XXXXXXXXXXXXXXX   THRU  XXXXXXXXXXXXXXX

                           3.  INVOICES DATED   XX/XX/XX   THRU  XX/XX/XX

                           4.  ACCOUNT NUMBERS  XXXX-XXX   THRU  XXXX-XXX

                           5.  PURCH TO STD VARIANCES WITHIN    XXXX.X-%  TO   XXXX.X-%

                           6.  PURCH TO CUR VARIANCES WITHIN    XXXX.X-%  TO   XXXX.X-%

                           7.  REPORT ITEMS WITH NO VARIANCE ?  X


        FIELD # TO CHANGE  XX
```

```
        CURRENT TO STANDARD ROLL
        ROLL SELECTED CURRENT COSTS TO STANDARD


                     PLEASE ENTER
                           1. ITEM NO FROM XXXXXXXXXXXXXXX   THRU  XXXXXXXXXXXXXXX

                           2. LOCATION FROM XX   THRU  XX

                           3. WITH LATEST COST BUILD-UP THRU XX/XX/XX

                           4. DO YOU WISH TO REVIEW EACH ITEM ?    X
```

```
        CURRENT TO STANDARD ROLL
        ROLL SELECTED CURRENT COSTS TO STANDARD


            ITEM NO    XXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

            LOCATION   XX

            MAN HRS    TOTAL     MATERIAL     LABOR     V-BURDEN    F-BURDEN    LAST CHG
        VALUE ADDED COSTS
        S:ZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX XX/XX/XX

        C:ZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX XX/XX/XX

        ACCUMULATED COSTS
        S:ZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX XX/XX/XX

        C:ZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX ZZZZZZZ.XXX XX/XX/XX

        RE-STANDARDIZE THIS ITEM ? X

        RE-STANDARDIZATION COMPLETE
```

```
COST TABLES FILE MAINTENANCE
ADD,CHANGE/INQUIRE,DELETE



                          PLEASE SELECT TABLE  XX
              1. BURDEN RATES              6. DEPARTMENTS

              2. JOB TYPES                 7. LABOR GRADES

              3. JOB STATUS CODES          8. MATERIAL CODES

              4. COST TYPES                9. WORK-IN-PROCESS CODES

              5. WORK CENTERS             10. FINISHED-GOODS CODES
```

```
COST TABLES FILE MAINTENANCE
ADD,CHANGE/INQUIRE,DELETE




                     TABLE NUMBER   1  BURDEN RATES
   1. DEPARTMENT NUMBER      XX            XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

   2. WORK CENTER NUMBER     XX            XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

   3. FIXED BURDEN PER HR    XXXX      7. FIXED BURDEN PER UNIT    XXXXXXXX

   4. VAR BURDEN PER HR      XXXX      8. VAR BURDEN PER UNIT      XXXXXXXX

   5. FIXED BURDEN % LABOR $ XXXXX     9. FIX BURDEN G/L ACCT NO   XXXX-XXX

   6. VAR BURDEN % LABOR $   XXXXX    10. VAR BURDEN G/L ACCT NO   XXXX-XXX


FIELD # TO CHANGE   XX
```

```
COST TABLES FILE MAINTENANCE
ADD,CHANGE/INQUIRE,DELETE




                   TABLE NUMBER   XX XXXXXXXXXXXXXXX
       1. XXXXXXXXXXXXXXXXXXXXX  XX

       2. DESCRIPTION            XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX

       3. ACCOUNT NUMBER         XXXX-XXX

       4. STANDARD RATE          XXXXX




FIELD # TO CHANGE
```

```
            STANDARD PRODUCT COSTING
            SPECIAL FUNCTIONS MENU


                    PLEASE SELECT APPLICATION  X

                            1. RESET COST MASTER POINTERS

                            2. RECALCULATE CURRENT VALUE ADDED COSTS

                            3. ROLL LAST COST TO CURRENT V/A MATERIAL COST

                            4. ZERO COSTS

                            5. REORGANIZE COST MASTER FILE

                            6. DISPLAY SPC FILE CONTROL DATA

                            7. PRINT SPOOLED REPORTS
```

```
    RECALCULATE CURRENT VALUE ADDED COSTS



                    WHICH FIELDS DO YOU WANT RE-CALCULATED:

                        LABOR ?                 X

                        VARIABLE BURDEN ?    X

                        FIXED BURDEN ?          X

            UPDATE ITEMS WITH COST CHANGE DATE RANGE OF:

                        STARTING DATE   XX/XX/XX

                        ENDING DATE     XX/XX/XX


    ANY CHANGE ? X
```

```
    ROLL LAST COST TO CURRENT V/A MATERIAL COST




                    PROCESSING ITEM NO   XXXXXXXXXXXXXXX






    THE COST ROLL OVER IS COMPLETE
```

```
            ROUTING COST BUILD-UP




                        PLEASE ENTER THE FOLLOWING:
                              1. STARTING ITEM NUMBER   XXXXXXXXXXXXXXX
                                 ENDING ITEM NUMBER     XXXXXXXXXXXXXXX
                              2. POST COST BUILD-UP ?  X (1)




            FIELD # TO CHANGE  XX
```

```
       ZERO COSTS



                     PLEASE SELECT WHICH VALUES TO ZERO:
                              MAN HOURS ?        X
                              MATERIAL COST ?    X
                              LABOR COST ?       X
                              VARIABLE BURDEN ?  X
                              FIXED BURDEN ?     X
                              USER COST FIELD ?  X


       ANY CHANGE ? X
```

```
       DISPLAY SPC FILE CONTROL DATA

                              FILENAME  LENGTH  SORTED  USED   MAX    DELETIONS
       ITEM MASTER FILE       ITMMAS    XXX     XXXXX   XXXXX  XXXXX    XXX
       COST TABLES FILE       JOBTBL    XXX     XXXXX   XXXXX  XXXXX    XXX
       PRODUCT STRUCTURE FILE PRDSTR    XXX     XXXXX   XXXXX  XXXXX    XXX
       COST MASTER FILE       CSTMAS    XXX     XXXXX   XXXXX  XXXXX    XXX
       AP INTERFACE FILE      APINTR    XXX     XXXXX   XXXXX  XXXXX    XXX
       ROUTE MASTER FILE      ROUTMS    XXX     XXXXX   XXXXX  XXXXX    XXX
```

Sample Screen Formats for Standard Product Costing — Digital Equipment Corporation DIBOL

```
PRINT SPOOLED REPORTS - STANDARD PRODUCT COSTING

       REPORT TITLE                          TRM#   SEQ#    DATE      TIME  PAGES DEV
        1. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        2. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        3. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        4. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        5. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        6. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        7. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        8. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
        9. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       10. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       11. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       12. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       13. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       14. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       15. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX
       16. XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX    XX     XX    XX-XXX-XX  XX:XX  XXX   XXX


     SELECT REPORT OR (CR) FOR NEXT SCREEN OR (TAB) FOR PREVIOUS SCREEN  XXX (1)

     (P)=PRINT   (D)=DELETE  X  STARTING PAGE  XXX  (2)
                             ARE YOU SURE?  X
     REPORT NOT FOUND - REMOVE FROM LIST ?  X  (3)
```

Sample Print-Outs for Standard Product Costing — Digital Equipment Corporation DIBOL

```
                                                              Page 1 of 1
                                             Report: VALUE ADDED COST CHANGE LOG

RUN DATE: XX-XXX-XX  TIME: XX:XX XX   X----------------COMPANY NAME----------------X    TERM #XX   SEQ #XXX   PAGE XXX

VALUE  ADDED  COST  CHANGE  LOG

LOG OF RECORDS CHANGED SINCE XX/XX/XX
PER  XXXX  UNITS

ITEM NUMBER/DESC LOC TOTAL COST  MAN HRS  MATERIAL   LABOR     VAR-BURDEN   FIX-BURDEN   USER FIELD   LAST CNG   DEPT  W/C L/G

XXXXXXXXXXXXXXX  XX  XXXXXXXXXXX XXXXXXXX XXXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XX/XX/XX    XX   XX  XX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX (1)

XXXXXXXXXXXXXXX  XX  XXXXXXXXXXX XXXXXXXX XXXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XXXXXXXXXX  XX/XX/XX    XX   XX  XX
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
```

```
                                                              Page 1 of 1

                                                  Report: COST LISTING

RUN DATE: XX-XXX-XX  TIME: XX:XX XX   X----------------COMPANY NAME----------------X    TERM #XX   SEQ #XXX   PAGE XXX

COST  LISTING

COSTS PER  XXXX  UNITS

                                LAST COST           TOTAL     MATERIAL    LABOR    VARIABLE    FIXED     MAN
ITEM NUMBER     DESCRIPTION      CHANGE  TYPE        COST      COST        COST     BURDEN      BURDEN    HOURS

XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                                XX/XX/XX STD V/A XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
                                XX/XX/XX CUR V/A XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
                                XX/XX/XX STD ACC XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
                                XX/XX/XX CUR ACC XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX

XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                                XX/XX/XX STD V/A XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
                                XX/XX/XX CUR V/A XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
                                XX/XX/XX STD ACC XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
                                XX/XX/XX CUR ACC XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXX.XXX
```

Sample Print-Outs for Standard Product Costing — Digital Equipment Corporation DIBOL

Report: ITEMS WITH MISSING OR ZERO COSTS

```
RUN DATE: XX-XXX-XX   TIME: XX:XX XX      X------------------COMPANY NAME----------------X        TERM #XX   SEQ #XXX   PAGE XXX
I T E M S   W I T H   M I S S I N G   O R   Z E R O   C O S T S
```

ITEM NUMBER	DESCRIPTION	MISSING	---------- COSTS = ZERO ----------				LAST CHG DATE	LAST CUR ACC DATE	LAST STD DATE
			CUR-V/A	STD-V/A	CUR-ACC	STD-ACC			
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	YES	YES	YES	YES	YES	XX/XX/XX	XX/XX/XX	XX/XX/XX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	YES	YES	YES	YES	YES	XX/XX/XX	XX/XX/XX	XX/XX/XX

NUMBER OF ITEMS SELECTED XXXXX

Report: SINGLE LEVEL COST EXPLOSION

```
RUN DATE: XX-XXX-XX   TIME: XX:XX XX      X------------------COMPANY NAME----------------X        TERM #XX   SEQ #XXX   PAGE XXX
S I N G L E   L E V E L   C O S T   E X P L O S I O N
PER   XXXX   UNITS
XXXXXXXX (2)
```

COMPONENT ITEM NUMBER	COMPONENT DESCRIPTION	QTY PER	UM	LAST CNG DATE	MAN HRS	TOTAL COST	MATERIAL	LABOR	V-BURDEN (4)	F-BURDEN
FOR PARENT ITEM NUMBER XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX PARENT'S LAST XXXXXXXXXXXXXXX DATE X/XX/XX										
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	XX	XX/XX/XX	XXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX (3)	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX
XXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX.XXXX	XX	XX/XX/XX	XXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX
	PARENT VALUE ADDED COSTS				XXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX
	TOTAL COSTS				XXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX	XXXXXXXX.XXX

Remarks: THREE DECIMAL PLACES SHOWN HERE, BUT NUMBER OF DECIMAL PLACES IS SELECTED BY USER AT FILE INITIALIZATION TIME. (2) STANDARD IF "S" OR CURRENT IF "C". (3) STANDARDIZATION IF "S", OR ACCUMULATION IF "C". (4) SEE OPERATION NOTES.

Report: INDENTED COST EXPLOSION

```
RUN DATE: XX-XXX-XX  TIME: XX:XX XM ----------------------COMPANY NAME---------------------- TERM #XX   SEQ #XXX   PAGE XXX
I N D E N T E D   C O S T   E X P L O S I O N
PER   XXXX   UNITS
XXXXXXX (1)
```

LEVEL	COMPONENT ITEM NUMBER DESCRIPTION	SUMMED QTY PER	UM	EXTD MAN HRS	TOTAL	MATERIAL	LABOR	V-BURDEN	F-BURDEN
FOR PARENT ITEM XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX									
1	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
2	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
3	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
4	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
5	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
6	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
7	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
X	XXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXXX.XXXX	XX	XXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
	PARENT VALUE ADDED COSTS	XXXX.XXX			XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX
	TOTAL COSTS	XXXX.XXX			XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX	XXXXXXX.XXX

Sample Print-Outs for Standard Product Costing — Digital Equipment Corporation DIBOL

Report: SUMMARIZED COST EXPLOSION

```
RUN DATE: XX-XXX-XX    TIME: XX:XX XX     X-------------------COMPANY NAME-----------------X       TERM #XX    SEQ #XXX   PAGE XXX
SUMMARIZED  COST  EXPLOSION

PER XXXX UNITS
XXXXXXXX                                  (1)
  (1)
COMPONENT       SUMMED      COMPONENT      LAST                       --------------- EXTENDED VALUE ADDED COSTS ---------------
ITEM NUMBER     QTY PER  UM DESCRIPTION    CHG DATE     MAN-HRS  TOTAL      MATERIAL      LABOR      V-BURDEN    F-BURDEN
FOR PARENT ITEM  XXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXX     (2)

XXXXXXXXXXXXXXX XXXX.XXXX XX
         XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX       XX/XX/XX    XXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX
XXXXXXXXXXXXXXX XXXX.XXXX XX
         XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX       XX/XX/XX    XXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX
XXXXXXXXXXXXXXX XXXX.XXXX XX
         XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX       XX/XX/XX    XXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX
         (1)            PARENT VALUE ADDED COSTS           XXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX


                                                          -------------------------------------------------------------------

                 TOTAL COSTS                              XXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX XXXXXXX.XXX
```

Report: STANDARD VS. CURRENT VARIANCE

```
RUN DATE: XX-XXX-XX  TIME: XX:XX XX X----------------------COMPANY NAME---------------------------X TERM #XX   SEQ #XX   PAGE XXX
STANDARD  VS.  CURRENT  VARIANCE

FOR COMMODITY CODE: *XXXX      PER  XXXX UNITS
STANDARD(TOP) / CURRENT(BOTTOM)

ITEM DESC /  LAST    MAN HRS    %     TOTAL     %    MATERIAL   %    LABOR      %    V-BURDEN    %   F-BURDEN     %
           CNG DATE  STD/CUR   VAR   STD/CUR   VAR   STD/CUR   VAR   STD/CUR   VAR   STD/CUR   VAR   STD/CUR     VAR
XXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
         XX/XX/XX XXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X-
         XX/XX/XX XXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX
XXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
         XX/XX/XX XXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X-
         XX/XX/XX XXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX
XXXXXXXXXXXXXXX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
         XX/XX/XX XXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X- XXXXXXX.XXX XXX.X-
         XX/XX/XX XXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX        XXXXXXX.XXX
```

Report: COST OF SALES REPORT

```
RUN DATE: XX-XXX-XX  TIME: XX:XX XM X----------------------COMPANY NAME-------------------------X TERM #XX   SEQ #XX   PAGE XXX
COST  OF  SALES  REPORT

USING XXXXXXXX COSTS (1)
FOR PRODUCT CATEGORY XX     (3)
NOTE: FIXED BURDEN COSTS ARE EXCLUDED.

ITEM NUMBER           (2) MTD QTY    SALES      MATERIAL       LABOR       VAR-BURDEN    FIXED-BURDEN     MARGIN
DESCRIPTION               SOLD       DOLLARS    COST / %       COST / %    COST / %      COST / %       DOLLARS / %

XXXXXXXXXXXXXXX       XXX,XXX-, X,XXX,XXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX-
·XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX                          XXX.X-          XXX.X-       XXX.X-       XXX.X-       XXX.X-

XXXXXXXXXXXXXXX       XXX,XXX- X,XXX,XXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX-
XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX                           XXX.X-          XXX.X-       XXX.X-       XXX.X-       XXX.X-


TOTAL FOR PROD CAT XX          X,XXX,XXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX-
                                             XXX.XX-         XXX.XX-      XXX.XX-      XXX.XX-      XXX.XX-

GRAND TOTAL                    X,XXX,XXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX- XXXXXXXX.XX-
                                             XXX.XX-         XXX.XX-      XXX.XX-      XXX.XX-      XXX.XX-
```

Sample Print-Outs for Standard Product Costing — Digital Equipment Corporation DIBOL

Report: COST OF INVENTORY

RUN DATE: XX-XXX-XX   TIME: XX:XX XX   X------------------COMPANY NAME----------------X   TERM #XX   SEQ #XXX   PAGE XXX

C O S T   O F   I N V E N T O R Y

XXXXXXXX
FOR PRODUCT CATEGORY XX   (1)
NOTE: FIXED BURDEN COSTS ARE EXCLUDED.   (2)

ITEM NUMBER DESCRIPTION	ON-HAND QTY	TOTAL COST	MATERIAL COST	LABOR COST	V-BURDEN COST	F-BURDEN COST	PERCENT OF TOTAL COST			
							MATL	LBR	VBUR	FBUR
XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX,XXX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXX.X-	XXX.X-	XXX.X-	XXX.X-
XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XXX,XXX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXX.X-	XXX.X-	XXX.X-	XXX.X-
TOTAL FOR PROD CAT XX	XXX,XXX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXX.X-	XXX.X-	XXX.X-	XXX.X-
GRAND TOTAL	XXX,XXX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXXXXXXX.XX-	XXX.X-	XXX.X-	XXX.X-	XXX.X-

---

Report: PURCHASE PRICE VARIANCE REPORT

RUN DATE: XX-XXX-XX   TIME: XX:XX XX   X------------------COMPANY NAME----------------X   TERM #XX   SEQ #XXX   PAGE XXX

P U R C H A S E   P R I C E   V A R I A N C E   R E P O R T

VARIANCE-PER X,XXX UNITS COMMODITY CODES XXXX THRU XXXX
FOR ITEMS FROM XXXXXXXXXXXXXXX THRU XXXXXXXXXXXXXXX
FOR INVOICES DATED FROM XX/XX/XX THRU XX/XX/XX

ITEM NUMBER	DESCRIPTION	INVOICE DATE	COM CODE	VENDOR NUMBER	QTY	UM	ACTUAL UNIT COST	CURRENT UNIT COST	STANDARD UNIT COST	A/C VAR %	A/S VAR %
XXXXXXXXXXXXXXX	XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX	XX/XX/XX	XXXX	XXXX	XXXXXX	XX	XXX,XXX.XX-	XXX,XXX.XX-	XXX,XXX.XX-	XXXX.X-	XXXX.X-
		XX/XX/XX	XXXX	XXXX	XXXXXX	XX	XXX,XXX.XX-	XXX,XXX.XX-	XXX,XXX.XX-	XXXX.X-	XXXX.X-
	ITEM TOTALS (AVG)				XXXXXX		XXX,XXX.XX-	XXX,XXX.XX-	XXX,XXX.XX-	XXXX.X-	XXXX.X-

Remarks: A/C = ACTUAL/CURRENT. A/S = ACTUAL/STANDARD.

Report: CURRENT TO STANDARD LOG

RUN DATE: XX-XXX-XX   TIME: XX:XX XX   X------------------COMPANY NAME----------------X   TERM #XX   SEQ #XXX   PAGE XXX

C U R R E N T   T O   S T A N D A R D   L O G

ITEMS WITH STANDARDIZATION DATES FROM XX/XX/XX THRU XX/XX/XX

ITEM NUMBER	DESCRIPTION	LOCN	LAST STND-DATE	MAN HRS	TOTAL	MATERIAL	LABOR	V-BURDEN	F-BURDEN
XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XX	V/A:XXXXX.XXX ACC:XXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX	XXXXXXXX.XXX XXXXXXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX
XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX		XX	XX/XX/XX	V/A:XXXXX.XXX ACC:XXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX	XXXXXXXX.XXX XXXXXXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX	XXXXXXX.XXX XXXXXXX.XXX

(Column header note: LATEST STANDARD COST spans TOTAL, MATERIAL, LABOR, V-BURDEN, F-BURDEN)

Report: COSTED ROUTING SHEET

```
RUN DATE: XX-XXX-XX   TIME: XX:XX XX      X------------------COMPANY NAME----------------X       TERM #XX   SEQ #XXX   PAGE XXX

C O S T E D   R O U T I N G   S H E E T

PER XXXX UNITS

                                                                                                                      (12)
ITEM: XXXXXXXXXXXXXXX XXXXXXXXXXXXXXXXXXXXXXXXXXXXXX  LOC: XX  PROD CAT: XX  RTE REL: XXXXX  REVISION: XX  ROUTING #: XXXXX (XXX)
(1)                            LAST        (2)  (3)  (4) (5) (6) (7)  (8) (9)    (10)     (11)
OPR DESCRIPTION             CHG DATE   MACH DEPT  WC  T/S S/C E/S #MEN L/G   MAN-HRS  MACH-HRS   LABOR COST    FIXED-BUR     VAR-BURDEN
                                                                              (13)     (13)       (13)          (13)          (13)
XX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                            XX/XX/XX   XXXX  XX   XX   XX  X   X   XX  XX   XXXXX.XXX  XXX.XXX   XXXXXXX.XXX  XXXXXXX.XXX  XXXXXXX.XXX
XX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                            XX/XX/XX   XXXX  XX   XX   XX  X   X   XX  XX   XXXXX.XXX  XXX.XXX   XXXXXXX.XXX  XXXXXXX.XXX  XXXXXXX.XXX
XX  XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX
                            XX/XX/XX   XXXX  XX   XX   XX  X   X   XX  XX   XXXXX.XXX  XXX.XXX   XXXXXXX.XXX  XXXXXXX.XXX  XXXXXXX.XXX

TOTALS FOR ITEM   XXXXXXXXXXXXXXX                                           XXXXX.XXX  XXX.XXX   XXXXXXX.XXX  XXXXXXX.XXX  XXXXXXX.XXX
```

Remarks: (1) OPR = OPERATION NUMBER, (2) MACH = MACHINE, (3) DEPT = DEPARTMENT, (4) WC = WORK CENTER, (5) T/S = OPERATION TYPE AND
SUBTYPE, (6) S/C = SETUP CLASS, (7) E/S = ESTIMATED OR STANDARD, (8) #MEN = NUMBER OF MEN PERFORMING THIS OPERATION, (9)
L/G = LABOR GRADE, (10) MAN-HRS = STANDARD MAN HOURS, (11) MACH-HRS = STANDARD MACHINE HOURS, (12) XXX = PRIMARY OR
ALTERNATE ROUTING, (13) REPORTED AS PRECISION = 3 (SEE THE INITIALIZATION PROGRAM FOR MORE DATA ON PRECISION.)

Report: COST TABLES LISTING

```
RUN DATE: XX-XXX-XX   TIME: XX:XX XM      X--------------YOUR COMPANY NAME---------------X        TERM #XXX   SEQ #XXX   PAGE XXX

C O S T   T A B L E S   L I S T I N G

                              ------------------- BURDEN RATES  --------------------
 TABLE DEPT WORK   FIXED BUR   VAR BUR  FIXED BUR   VAR BUR     FIXED BUR     VAR BUR      FIXED BUR    VAR BUR
NUMBER NO  CENTER   PER HR      PER HR  % LABOR $  % LABOR $    PER UNIT      PER UNIT      ACCT #       ACCT #

  XX   XX    XX     ZX.XX       ZX.XX    ZZX.XX     ZZX.XX     ZZZZZX.XX     ZZZZZX.XX     XXXX-XXX     XXXX-XXX
  XX   XX    XX     ZX.XX       ZX.XX    ZZX.XX     ZZX.XX     ZZZZZX.XX     ZZZZZX.XX     XXXX-XXX     XXXX-XXX
  XX   XX    XX     ZX.XX       ZX.XX    ZZX.XX     ZZX.XX     ZZZZZX.XX     ZZZZZX.XX     XXXX-XXX     XXXX-XXX
  XX   XX    XX     ZX.XX       ZX.XX    ZZX.XX     ZZX.XX     ZZZZZX.XX     ZZZZZX.XX     XXXX-XXX     XXXX-XXX
```

Report: COST TABLES LISTING

```
RUN DATE: XX-XXX-XX   TIME: XX:XX XM                 COST TABLE LISTING                  TERM #XXX   SEQ #XXX   PAGE XXX

                       --------------------------------  XXXXXXXXXXX  --------------------
 TABLE                                                          STANDARD
NUMBER CODE  DESCRIPTION                       ACCOUNT           RATE
   X    XX   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX   XXXX-XXX         ZZX.XX
   X    XX   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX   XXXX-XXX         ZZX.XX
   X    XX   XXXXXXXXXXXXXXXXXXXXXXXXXXXXXXXX   XXXX-XXX         ZZX.XX
```

Digital Equipment Corporation DIBOL STANDARD PRODUCT COSTING
Technical Specifications

Program Size
The Standard Product Costing package occupies approximately 1,000K bytes of space.

Memory Requirements
The largest amount of memory required for any single task is approximately 26K bytes.

File Size
Approximate file requirements can be calculated from the following table.

File	Disk space in K bytes per 1,000 records
Cost Master File	286
Burden Rates	56
Job Types	56
Cost Types	56
Work Centers	56
Departments	56
Labor Grade	56
Material	86
Work-In-Process	56
Finished Goods Codes	56
Inventory Items	600

These are the permanent files in the system. The transaction files are deleted after each posting and do not ordinarily grow extremely large between postings.