

KLM Technology Group Practical Engineering Guidelines for Processing Plant Solutions	GENERAL PROCESS PLANT COST ESTIMATING (ENGINEERING DESIGN GUIDELINE)	Page 14 of 119
		Rev: 01
		June 2014

DEFINITION

After-tax cash flow - the net profit after taxes plus depreciation.

Breakeven point the operating - condition, such as output, at which two alternatives are equal in economy.

Cost estimating - A predictive process used to quantify, cost, and price the resources required by the scope of an asset investment option, activity, or project.

Cost index (price index) - a number that relates the cost of an item at a specific time to the corresponding cost at some arbitrarily specified time in the past.

Direct costs - the portion of the operating costs that is generally assignable to a specific product or process area.

Escalation - the provision in actual or estimated costs for an increase in the cost of equipment, material, labor, etc., over that specified in the purchase order or contract due to continuing price level changes over time.

Indirect costs - costs not directly assignable to the end product or process, such as overhead and general purpose labor, or costs of outside operations, such as transportation and distribution.

Interest rate - the ratio of the interest payment to the principal for a given unit of time, usually expressed as a percentage of the principal.

Operating cost (or manufacturing cost) - the expenses incurred during the normal operation of a facility, or component, including labor, materials, utilities, and other related costs.

Overhead - a cost or expense inherent in the performing of an operation, plant overhead is also called factory expense.

Payout period - the time required to recover the original fixed investment from profit and depreciation.

Present value - the value of the asset in its condition at the time of valuation.

These design guideline are believed to be as accurate as possible, but are very general and not for specific design cases. They were designed for engineers to do preliminary designs and process specification sheets. The final design must always be guaranteed for the service selected by the manufacturing vendor, but these guidelines will greatly reduce the amount of up front engineering hours that are required to develop the final design. The guidelines are a training tool for young engineers or a resource for engineers with experience.

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