The purpose of this research was to create an activity based cost model for composite production. The premise is to compare all of the different possibilities for producing the part on a cost basis.

Different processes can be used (such as hand lay-up, compression molding, etc.)

Different materials can be used for the various pieces of the composite part.

Volume cost metrics were obtained from vendors to ascertain the most beneficial production output between different materials.

Differences in material cost, direct labor costs, and capital costs are all taken into consideration when comparing all possible production possibilities.

Further analysis must take place. More volume cost metrics must be used in order to determine where the costs originate from.

The activities are broken up into direct labor, materials, capital and overhead costs.

It helps reflect the demands that cost objects make on the project.

The activities are broken up into direct labor, materials, capital and overhead costs.

It is also broken up by production process and material recipe utilized.

Further analysis must take place.

More volume cost metrics must be obtained.

More processes and material combinations must be explored.

Cost options must be weighed against performance options.

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