

Overhead Expense Chart

(For every \$100,000 in annual volume sold, built and collected)

Overhead Item	Low percent	High percent	Low expense	High expense
1. Advertising				
2. Sales				
3. Office Expenses				
Staff				
Rent				
Office equipment				
Telephone				
Computer				
Office supplies				
4. Job Expenses				
Vehicles				
Job supervision				
Tools & equipment				
Service & callbacks				
Mobile telephone				
Pagers				
5. General Expenses				
Owner's salary				
General insurance				
O.C.R.A.				
Interest				
Taxes				
Bad debts				
Licenses & fees				
Accounting fees				
Legal fees				
Education & training				
Entertainment				
Association fees				
Totals				