

In-house Operations Cost Analysis Worksheet

Completed for: _____ Date: _____

Expense item	Total cost of item	Annual Expense
A. Employee wages, including benefits, health insurance and disability:		
1. Average wage of \$_____/hour x 40 hours per week equals gross wages of \$_____ per week per employee; _____ employees x \$_____ per week x 52 weeks equals annual gross wages		
2. Overtime wages		
3. Payroll taxes		
4. Health and disability insurance cost of \$_____ per person per year		
5. Workers compensation insurance		
6. Other employee benefits		
B. Additional employee expenses:		
1. Management and supervision costs (Prorated portion of direct supervisor's wages and benefits)		
2. Employee training—35 to 50 hours per year (cost of trainer, not employee time)		
3. Liability insurance		
C. Equipment capital expenses to outfit a four-person crew:		
1. Truck—crew cab pick-up or stake body (five-year useful life)		
2. Covered trailer (five-year useful life)		
3. Mowers—one riding mower, two walk-behinds, and one push mower (average four-year useful life)		
4. Other power tools—two string trimmers, stick edger, two backpack blowers, power hedge shears, snow plow, tailgate salt spreader, two snow blowers, and walk-behind fertilizer applicator (average three-year useful life)		

Expense item continued	Total cost of item	Annual Expense
5. Hand tools—pole pruner, hand pruners, shovels, rakes, spades, pitchforks, tarps, watering cans, and gas cans (average two year useful life)		
6. Personal safety equipment and uniforms—safety glasses, ear plugs and protection, boots, gloves, hats, shirts, pants, sweatshirts, and coat for four crew members		
7. Financing costs for depreciable expenses (tools and equipment costing more than \$500)		
D. Equipment operating expenses		
1. Fuel		
2. Repairs budget		
3. Scheduled maintenance (parts and service)		
4. Shop materials		
5. Licenses		
E. Landscape supplies and inventory		
1. Mulch, soil amendments, fertilizer		
2. Irrigation parts		
3. Storage facility, staging area, plant holding area, hazardous chemical storage		
Total		
Total employee hours worked		
Hourly rate		

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