

PRICING OVERHEAD

	A	B	C	D
1	Studio Expenses, 25% of the house (for Valerie), place of business	Monthly Payment	Annual Cost	Date/Notes
2	Heat/Gas/Stove			
3	Electric (Lights/AC/Waterheater)			
4	Water (city of Cleveland Division of Water)			
5	Garbage			
6	Internet, phone, tv			
7	Highest Credit Card Rate I Have			
8	Total Utility Costs			
9	Mortgage/Home Owner's Insurance/Property Tax/Interest/PMI			
10	Business Insurance			
11	Insurance while traveling and at Shows, and on what you sell			
12	Travel			
13	Airfare (including baggage fees), ground transportation			
14	Hotel, Meals, Parking/Tolls, Mileage			
15	Other Expenses			
16	Booth Fees, display, Postage (for post card marketing)			
17	Continuing Education			
18	Marketing Materials (brochures, cards, postcards) Printing Costs			
19	Legal & Professional Fees			
20	Office Supplies, Tools/Equipment			
21	Photography			
22	Packaging (for retail customers/wholesale)			
23	Postage for sales included in sale			
24	Professional Membership Dues			
25	Trade Publications/Magazines			
26	Selling Costs:			
27	Advertising, Donations, Credit Card Processing, Bank Fees, Website Maintenance			
28	Monthly Overhead			
29	Annual Overhead cost			
30	Divided by annual direct labor hours			
31				

HOURLY LABOR RATE WORKSHEET

File Home Insert Page Layout Formulas Data Review View												
Normal		Page Layout	Page Break Preview	Custom Views	Full Screen	<input checked="" type="checkbox"/> Ruler	<input checked="" type="checkbox"/> Formula Bar	<input checked="" type="checkbox"/> Gridlines	<input checked="" type="checkbox"/> Headings	Zoom 100%	Zoom to Selection	
Workbook Views					Show			Zoom				
I26					fx							
	A	B	C	D								
1	Hourly Labor Rate Worksheet	Date										
2												
3	Annual Base Compensation and benefits											
4	Desired Salary	1										
5	Current self employment tax rate	2										
6	Multiply desired salary by current self employment tax rate	3										
7	Add boxes 1 and 3	4										
8	Annual Insurance/Benefit Premiums											
9	Medical	5										
10	Life	6										
11	Disability	7										
12	Retirement Contribution	8										
13	Annual Base Compensation and Benefits. Add boxes 4 through 8	9										
14												
15	How much I'm going to work (direct labor hours)											
16	Hours in a standard work year (2080 U.S.)	10										
17	# of vacation days	11										
18	# of sick days	12										
19	# of holidays	13										
20	Total number of Paid Time Off days. Add boxes 11 through 13	14										
21	# of marketing days (including travel time)	15										
22	# of professional development days	16										
23	# of administrative and purchasing days	17										
24	Total number of indirect labor days. Add boxes 15 through 17	18										
25	Add boxes 14 and 18. Multiply total by 8 hours per day	19										
26	Total number of direct labor hours. Subtract box 19 from box 10	20										
27												
28	My Minimum Hourly Labor Rate											
29	Annual Base Compensation and Benefits. Box 9	21										
30	Total number of direct labor hours. Box 20	22										
31	Minimum hourly Labor Rate. Divide box 21 by 22	23										