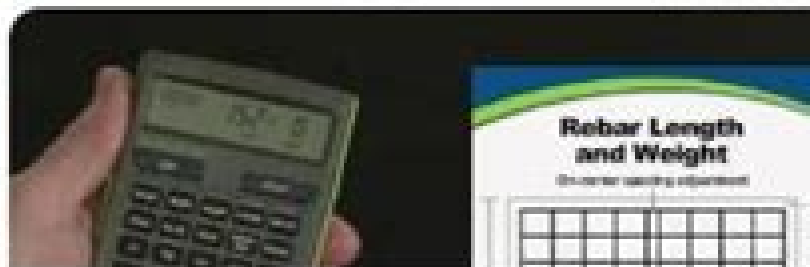




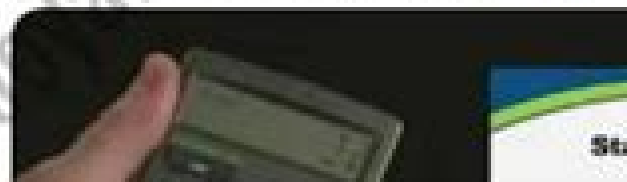
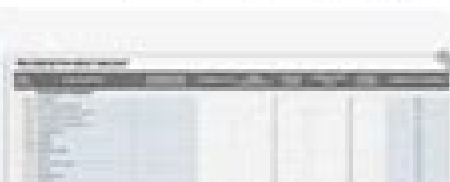
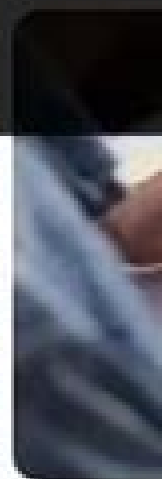
OVERHEAD EXPENSE RECAP

Based on prior year sales volume & overhead costs

		Previous Year Sales Volume	\$1,000,000
	FIXED OVERHEAD EXPENSES	Annual Cost	% of Annual Sales
a	Staff Salaries	\$40,000	4.00%
b	Travel & Meals	\$5,000	0.50%
c	Rent	\$15,000	1.50%



HOW TO CALCULATE CONSTRUCTION COST?



Guide To Construction Costs

R Sanford



Guide To Construction Costs:

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