



2018 NPCA Precast Benchmarking Survey Financial Line Item Descriptions

Please use this guide while completing line items under the Section 3 "2017 Income Statement Items".

Plant Costs:

Material costs - All raw materials which are part of the product

Resale item costs - All material costs associated with resale items (not part of raw materials)

Plant Labor

Supervisor(s) - Direct salaries/wages

Other plant personnel - All production labor direct hourly wages

Plant labor payroll taxes and workers compensation

Social security taxes; unemployment taxes

Workers compensation insurance

Plant labor fringe benefits

Life insurance; health/dental insurance; other insurance

Pension trust contributions; profit-sharing trust contributions

Plant operating expense

Repair and maintenance: Plant and equipment

Equipment rental

Plant utilities

Cost of loading materials/product

Supplies; uniform services

Education and training; travel and entertainment

Miscellaneous

Depreciation on plant and equipment

Plant fixed expense

Plant / property rental

Property and real estate taxes

Insurance on plant and equipment

Interest

General and Administrative Expenses

General and administrative salaries and bonuses

(All employees not involved with production, delivery, engineering or sales & marketing)

Executives; managers; supervisors; buyers - Salaries and bonuses

Other administrative personnel - Clerical; secretarial - Salaries; wages; bonuses

General and administrative payroll taxes and workers compensation

(All employees not involved with production, delivery, engineering or sales & marketing)

Social security taxes; unemployment taxes

Workers compensation insurance

General and administrative fringe benefits

(All employees not involved with production, delivery, engineering or sales & marketing)

Life insurance; health/dental insurance; other insurance

Officer's life insurance

Pension trust contributions; profit-sharing trust contributions

Sales & marketing - Please enter your total sales and marketing expense costs here.

Professional services - Accounting, legal, collections and payroll

Education & training

Travel and entertainment

Bad debt

Insurance - Business; property; liability; automobile (NOT medical or delivery vehicles)

Depreciation - All depreciation other than plant or delivery vehicles

All other general and administrative expense (includes purchasing and data processing expenses)

Supplies; stationary and printing

Uniform services

Telephone

Automobile expense; license; equipment and automobile rental

Employment advertising

Data processing

Supplies and expenses; Service fees

Rental of equipment

Bank card fees; collection fees

Corporate overhead (if multiple plant operations - assignment of corporate expense)

Delivery Expenses:

(Please enter your total delivery costs here.)

Delivery Wages

Delivery supervisor(s) - Salaries; bonuses

Other delivery personnel

Clerical; secretarial; drivers - Salaries; bonuses; wages

Delivery payroll taxes and workers compensation.

Social security taxes; unemployment taxes

Workers compensation insurance

Delivery fringe benefits

Life insurance; health/dental insurance; other insurance

Pension trust contributions; profit-sharing trust contributions

Gas and oil - Gas and oil used in delivery

Vehicle maintenance and repair

Tires; other automotive supplies

Repair and maintenance - Truck, automobile and other equipment

Vehicle depreciation - Depreciation on all vehicles

Vehicle Insurance - Insurance on delivery vehicles

Outside carriers or rental - Delivery services (cartage, freight, express), rental; licenses

Other delivery expenses - Supplies; towels and uniform services

Engineering Expenses:

(Please enter your total engineering costs here.)

Engineering Wages

Engineering manager(s) - Salaries; bonuses

Other engineering personnel

Designers; estimators; technicians; clerical; secretarial

Salaries; bonuses; wages

Engineering payroll taxes and workers compensation

Social security taxes; unemployment taxes

Workers compensation insurance

Engineering fringe benefits

Life insurance; health/dental insurance; other insurance

Pension trust contributions; profit-sharing trust contributions

Professional fees

Outsourced fees for calibration; testing; lab fees

Costs of hiring an engineering firm for consulting

Education and training

Travel and entertainment

Other engineering expense

Membership to professional organizations

Reference and resource materials

Other miscellaneous

Sales & Marketing Expenses:

(Please enter your total sales & marketing costs here.)

Sales & marketing salaries

Sales / marketing executive(s) - Salaries

Outside / Inside salespeople - Base wages

Other sales / marketing personnel

Clerical; secretarial; order takers - Salaries; wages

Sales & marketing bonuses and commissions

Bonuses and commissions for all sales & marketing employees

Sales & marketing payroll taxes and workers compensation

Social security taxes; unemployment taxes

Workers compensation insurance

Sales & marketing fringe benefits

Life insurance; health/dental insurance; other insurance

Pension trust contributions; profit-sharing trust contributions

Travel and entertainment

Education and training

General advertising and promotion expense

Printing and reproduction

Advertising fees; advertising firm fees

Other sales & marketing expense - Membership to professional sales/marketing organizations