

# Master Builders

## Budgeted Cost by Cost Code Per Square Foot Comparison

Cost Code	Powers Court Lot 1		Powers Court, Lot 2		Powers Court, Lot 3		Hayworth, Lot 47		Frank Job		Average	
	4638		6662		0		4800		5647			
	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft
<b>Warranty</b>												
<b>Total Warranty</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Warranty</b>												
103.00 Professional Services	0.00	0.00	0.00	0.00	112.10	0.00	0.00	0.00	0.00	0.00	112.10	0.00
110.00 Acquisition Costs	0.00	0.00	0.00	0.00	60,000.00	0.00	0.00	0.00	0.00	0.00	60,000.00	0.00
113.00 Legal fees	0.00	0.00	0.00	0.00	244.00	0.00	0.00	0.00	0.00	0.00	244.00	0.00
115.00 Closing costs Land	0.00	0.00	0.00	0.00	1,800.00	0.00	0.00	0.00	0.00	0.00	1,800.00	0.00
116.00 Interest and financing fee	8,377.14	1.81	8,377.14	1.26	2,690.00	0.00	8,377.14	1.75	8,377.14	1.48	7,239.71	1.66
120.00 Land Planning/Design	0.00	0.00	0.00	0.00	1,600.00	0.00	0.00	0.00	0.00	0.00	1,600.00	0.00
121.00 Bonds	0.00	0.00	0.00	0.00	700.00	0.00	0.00	0.00	0.00	0.00	700.00	0.00
122.00 Fees - land planning & design	0.00	0.00	0.00	0.00	3,300.00	0.00	0.00	0.00	0.00	0.00	3,300.00	0.00
131.00 Civil engineering	0.00	0.00	0.00	0.00	769.80	0.00	0.00	0.00	0.00	0.00	769.80	0.00
132.00 Soil testing	0.00	0.00	0.00	0.00	123.70	0.00	0.00	0.00	0.00	0.00	123.70	0.00
133.00 Traffic engineering	0.00	0.00	0.00	0.00	163.30	0.00	0.00	0.00	0.00	0.00	163.30	0.00
140.00 Earthwork	9,160.00	1.97	10,660.00	1.60	0.00	0.00	7,660.00	1.60	9,410.00	1.67	9,222.50	1.70
151.00 Sewer lines	500.00	0.11	500.00	0.08	0.00	0.00	500.00	0.10	500.00	0.09	500.00	0.09
153.00 Water lines	200.00	0.04	200.00	0.03	0.00	0.00	200.00	0.04	200.00	0.04	200.00	0.04
<b>Total Warranty</b>	<b>18,237.14</b>	<b>3.93</b>	<b>19,737.14</b>	<b>2.96</b>	<b>71,502.90</b>	<b>0.00</b>	<b>16,737.14</b>	<b>3.49</b>	<b>18,487.14</b>	<b>3.27</b>	<b>28,940.29</b>	<b>6.65</b>
<b>Warranty</b>												
401.00 Superintendents	250.00	0.05	250.00	0.04	336.00	0.00	250.00	0.05	250.00	0.04	267.20	0.06
420.00 Field Office Costs	0.00	0.00	0.00	0.00	112.50	0.00	0.00	0.00	0.00	0.00	112.50	0.00
425.00 Utilities, field office	300.00	0.06	300.00	0.05	20.25	0.00	300.00	0.06	300.00	0.05	244.05	0.06
426.00 Telephone, field office	0.00	0.00	0.00	0.00	9.30	0.00	0.00	0.00	0.00	0.00	9.30	0.00
461.00 Temporary utilities	550.00	0.12	550.00	0.08	0.00	0.00	550.00	0.11	550.00	0.10	550.00	0.10
<b>Total Warranty</b>	<b>1,100.00</b>	<b>0.24</b>	<b>1,100.00</b>	<b>0.17</b>	<b>478.05</b>	<b>0.00</b>	<b>1,100.00</b>	<b>0.23</b>	<b>1,100.00</b>	<b>0.19</b>	<b>975.61</b>	<b>0.22</b>
<b>Warranty</b>												
993.00 Finished Lot Purchase	82,250.00	17.73	86,000.00	12.91	0.00	0.00	93,250.00	19.43	87,000.00	15.41	87,125.00	16.03
<b>Total Warranty</b>	<b>82,250.00</b>	<b>17.73</b>	<b>86,000.00</b>	<b>12.91</b>	<b>0.00</b>	<b>0.00</b>	<b>93,250.00</b>	<b>19.43</b>	<b>87,000.00</b>	<b>15.41</b>	<b>87,125.00</b>	<b>16.03</b>
<b>Soft Cost</b>												
1000.00 Permits and Fees	3,344.00	0.72	3,348.50	0.50	1,063.80	0.00	3,346.50	0.70	3,220.00	0.57	2,864.56	0.66
1020.00 Builder's Risk Insurance	950.00	0.20	950.00	0.14	0.00	0.00	950.00	0.20	950.00	0.17	950.00	0.17
1115.00 Engineering Fees	1,000.00	0.22	1,000.00	0.15	0.00	0.00	1,000.00	0.21	1,000.00	0.18	1,000.00	0.18
1120.00 Surveys	300.00	0.06	300.00	0.05	600.00	0.00	300.00	0.06	300.00	0.05	360.00	0.08
1130.00 Plan Design	1,320.00	0.28	1,320.00	0.20	0.00	0.00	1,320.00	0.28	1,320.00	0.23	1,320.00	0.24

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	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft
1200.00 Site Work	0.00	0.00	0.00	0.00	2,460.62	0.00	0.00	0.00	0.00	0.00	2,460.62	0.00
1230.00 Rough Grading	0.00	0.00	0.00	0.00	5,000.00	0.00	0.00	0.00	0.00	0.00	5,000.00	0.00
1400.00 Utility Connections	0.00	0.00	0.00	0.00	5,875.00	0.00	0.00	0.00	0.00	0.00	5,875.00	0.00
1480.00 Dump Fees & Hauling	0.00	0.00	0.00	0.00	57.52	0.00	0.00	0.00	0.00	0.00	57.52	0.00
1500.00 Construction Period Financing	670.00	0.14	670.00	0.10	0.00	0.00	670.00	0.14	670.00	0.12	670.00	0.12
1520.00 Closing Costs & Fees	250.00	0.05	250.00	0.04	0.00	0.00	250.00	0.05	250.00	0.04	250.00	0.05
<b>Total Soft Cost</b>	<b>7,834.00</b>	<b>1.69</b>	<b>7,838.50</b>	<b>1.18</b>	<b>15,056.94</b>	<b>0.00</b>	<b>7,836.50</b>	<b>1.63</b>	<b>7,710.00</b>	<b>1.37</b>	<b>9,255.19</b>	<b>2.13</b>
<b>Excavation and Clearing</b>												
2000.00 Excavation and Backfill	3,750.00	0.81	4,200.00	0.63	9,292.95	0.00	3,850.00	0.80	4,200.00	0.74	5,058.59	1.16
2150.00 Foundation	18,868.00	4.07	24,868.00	3.73	0.00	0.00	22,368.00	4.66	24,868.00	4.40	22,743.00	4.18
2200.00 Slab	7,600.00	1.64	9,400.00	1.41	0.00	0.00	8,025.00	1.67	9,400.00	1.66	8,606.25	1.58
2300.00 Termite Protection	350.00	0.08	350.00	0.05	0.00	0.00	350.00	0.07	350.00	0.06	350.00	0.06
<b>Total Excavation and Clearing</b>	<b>30,568.00</b>	<b>6.59</b>	<b>38,818.00</b>	<b>5.83</b>	<b>9,292.95</b>	<b>0.00</b>	<b>34,593.00</b>	<b>7.21</b>	<b>38,818.00</b>	<b>6.87</b>	<b>30,417.99</b>	<b>6.99</b>
<b>Rough Structure</b>												
3000.00 Structural Steel	2,400.00	0.52	2,400.00	0.36	0.00	0.00	2,200.00	0.46	2,400.00	0.43	2,350.00	0.43
3100.00 Framing	61,140.00	13.18	66,150.00	9.93	0.00	0.00	58,600.00	12.21	61,050.00	10.81	61,735.00	11.36
3600.00 Plumbing Rough-In	8,950.00	1.93	9,200.00	1.38	0.00	0.00	8,100.00	1.69	8,950.00	1.58	8,800.00	1.62
3700.00 Electrical Rough-In	5,200.00	1.12	5,320.00	0.80	0.00	0.00	4,960.00	1.03	5,200.00	0.92	5,170.00	0.95
3750.00 Sound System Rough-In	350.00	0.08	350.00	0.05	0.00	0.00	350.00	0.07	350.00	0.06	350.00	0.06
3755.00 Security System Rough-In	800.00	0.17	800.00	0.12	0.00	0.00	800.00	0.17	800.00	0.14	800.00	0.15
3760.00 TV, Phone, Cable Rough-In	300.00	0.06	300.00	0.05	0.00	0.00	300.00	0.06	300.00	0.05	300.00	0.06
3765.00 Central Vac Rough-In	700.00	0.15	700.00	0.11	0.00	0.00	700.00	0.15	700.00	0.12	700.00	0.13
3800.00 HVAC Rough-In	7,200.00	1.55	8,570.00	1.29	0.00	0.00	7,200.00	1.50	7,200.00	1.28	7,542.50	1.39
<b>Total Rough Structure</b>	<b>87,040.00</b>	<b>18.77</b>	<b>93,790.00</b>	<b>14.08</b>	<b>0.00</b>	<b>0.00</b>	<b>83,210.00</b>	<b>17.34</b>	<b>86,950.00</b>	<b>15.40</b>	<b>87,747.50</b>	<b>16.14</b>
<b>Complete Structure</b>												
4000.00 Roofing	5,700.00	1.23	5,700.00	0.86	0.00	0.00	5,700.00	1.19	5,700.00	1.01	5,700.00	1.05
4100.00 Masonry	4,250.00	0.92	4,800.00	0.72	0.00	0.00	4,200.00	0.88	4,800.00	0.85	4,512.50	0.83
4120.00 Fireplace	2,406.00	0.52	3,296.00	0.49	0.00	0.00	2,406.00	0.50	2,406.00	0.43	2,628.50	0.48
4130.00 Brick veneer	0.00	0.00	22,250.00	3.34	0.00	0.00	0.00	0.00	0.00	0.00	22,250.00	3.34
4135.00 Stone Veener	6,050.00	1.30	10,000.00	1.50	0.00	0.00	7,660.00	1.60	8,130.00	1.44	7,960.00	1.46
4400.00 Gutters	1,300.00	0.28	1,300.00	0.20	0.00	0.00	1,300.00	0.27	1,300.00	0.23	1,300.00	0.24
4500.00 Windows & Doors	800.00	0.17	800.00	0.12	0.00	0.00	480.00	0.10	800.00	0.14	720.00	0.13
4510.00 Windows	15,400.00	3.32	15,400.00	2.31	0.00	0.00	15,250.00	3.18	14,000.00	2.48	15,012.50	2.76
4540.00 Exterior Doors	3,600.00	0.78	4,120.00	0.62	0.00	0.00	2,800.00	0.58	3,290.00	0.58	3,452.50	0.64
4570.00 Garage Door	1,832.00	0.39	2,210.00	0.33	0.00	0.00	1,357.00	0.28	2,313.00	0.41	1,928.00	0.35
4700.00 Insulation	3,657.00	0.79	7,002.00	1.05	0.00	0.00	5,777.00	1.20	8,757.00	1.55	6,298.25	1.16
4800.00 Exterior Trim	14,375.00	3.10	21,600.00	3.24	0.00	0.00	18,450.00	3.84	19,490.00	3.45	18,478.75	3.40
4815.00 Porches	0.00	0.00	36,000.00	5.40	0.00	0.00	0.00	0.00	16,592.00	2.94	26,296.00	4.27
4825.00 Siding	8,381.00	1.81	581.00	0.09	0.00	0.00	10,031.00	2.09	10,581.00	1.87	7,393.50	1.36
4900.00 Painting	135.09	0.03	14,891.09	2.24	0.00	0.00	14,635.09	3.05	13,785.09	2.44	10,861.59	2.00

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	4638		6662		0		4800		5647			
	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft
4920.00 Interior Painting	16,000.00	3.45	1,270.00	0.19	0.00	0.00	0.00	0.00	0.00	0.00	8,635.00	1.53
<b>Total Complete Structure</b>	<b>83,886.09</b>	<b>18.09</b>	<b>151,220.09</b>	<b>22.70</b>	<b>0.00</b>	<b>0.00</b>	<b>90,046.09</b>	<b>18.76</b>	<b>111,944.09</b>	<b>19.82</b>	<b>109,274.09</b>	<b>20.10</b>
<b>Finishing Trades</b>												
5000.00 Drywall	9,850.00	2.12	16,428.00	2.47	0.00	0.00	11,090.00	2.31	20,328.00	3.60	14,424.00	2.65
5100.00 Flooring	6,688.00	1.44	0.00	0.00	0.00	0.00	7,288.00	1.52	8,388.00	1.49	7,454.67	1.48
5130.00 Carpeting	0.00	0.00	9,588.00	1.44	0.00	0.00	0.00	0.00	0.00	0.00	9,588.00	1.44
5150.00 Hardwood Flooring	10,500.00	2.26	10,000.00	1.50	0.00	0.00	9,200.00	1.92	8,900.00	1.58	9,650.00	1.77
5200.00 Trim Carpentry	9,600.00	2.07	13,492.00	2.03	0.00	0.00	9,600.00	2.00	14,048.00	2.49	11,685.00	2.15
5210.00 Interior Doors	3,500.00	0.75	3,500.00	0.53	0.00	0.00	3,500.00	0.73	3,500.00	0.62	3,500.00	0.64
5300.00 Ceramic Tile	6,100.00	1.32	63,408.00	9.52	0.00	0.00	8,300.00	1.73	24,425.00	4.33	25,558.25	4.70
5400.00 Cabinets and Vanities	26,000.00	5.61	27,070.00	4.06	0.00	0.00	23,150.00	4.82	26,226.00	4.64	25,611.50	4.71
5420.00 Countertops	8,500.00	1.83	8,500.00	1.28	0.00	0.00	8,500.00	1.77	8,500.00	1.51	8,500.00	1.56
5500.00 Appliances	9,000.00	1.94	10,074.00	1.51	0.00	0.00	9,000.00	1.88	9,224.00	1.63	9,324.50	1.72
5600.00 Finish Plumbing	6,420.00	1.38	8,739.00	1.31	0.00	0.00	8,475.00	1.77	8,852.00	1.57	8,121.50	1.49
5700.00 Finish Electrical	3,603.00	0.78	7,197.00	1.08	0.00	0.00	3,603.00	0.75	7,160.00	1.27	5,390.75	0.99
5725.00 Light Fixtures	4,000.00	0.86	4,400.00	0.66	0.00	0.00	4,000.00	0.83	4,000.00	0.71	4,100.00	0.75
5755.00 Security Finish	800.00	0.17	800.00	0.12	0.00	0.00	800.00	0.17	800.00	0.14	800.00	0.15
5760.00 TV, Phone, & Cable Finish	300.00	0.06	300.00	0.05	0.00	0.00	300.00	0.06	300.00	0.05	300.00	0.06
5765.00 Central Vac Finish	700.00	0.15	700.00	0.11	0.00	0.00	700.00	0.15	700.00	0.12	700.00	0.13
5800.00 Finish HVAC	7,500.00	1.62	7,000.00	1.05	0.00	0.00	7,500.00	1.56	7,500.00	1.33	7,375.00	1.36
5910.00 Interior Paint	325.00	0.07	325.00	0.05	0.00	0.00	325.00	0.07	325.00	0.06	325.00	0.06
5940.00 Wallpaper	2,600.00	0.56	2,200.00	0.33	0.00	0.00	2,000.00	0.42	2,000.00	0.35	2,200.00	0.40
5950.00 Mirrors	600.00	0.13	600.00	0.09	0.00	0.00	600.00	0.13	600.00	0.11	600.00	0.11
5960.00 Shower Enclosures & Bath Acc	1,200.00	0.26	1,392.48	0.21	0.00	0.00	1,200.00	0.25	1,200.00	0.21	1,248.12	0.23
5965.00 Lock Sets & Interior Hardwar	2,000.00	0.43	2,000.00	0.30	0.00	0.00	2,000.00	0.42	2,000.00	0.35	2,000.00	0.37
<b>Total Finishing Trades</b>	<b>119,786.00</b>	<b>25.83</b>	<b>197,713.48</b>	<b>29.68</b>	<b>0.00</b>	<b>0.00</b>	<b>121,131.00</b>	<b>25.24</b>	<b>158,976.00</b>	<b>28.15</b>	<b>149,401.62</b>	<b>27.48</b>
<b>Exterior Finish</b>												
6000.00 Building Clean-up	813.70	0.18	813.70	0.12	0.00	0.00	813.70	0.17	813.70	0.14	813.70	0.15
6100.00 Landscaping	12,000.00	2.59	19,500.00	2.93	2,152.95	0.00	16,000.00	3.33	17,350.00	3.07	13,400.59	3.08
6105.00 Finish Grade	0.00	0.00	0.00	0.00	15,000.00	0.00	0.00	0.00	0.00	0.00	15,000.00	0.00
6200.00 Driveway	4,000.00	0.86	6,000.00	0.90	8,041.05	0.00	6,000.00	1.25	6,000.00	1.06	6,008.21	1.38
6300.00 Exterior Structures	0.00	0.00	0.00	0.00	530.43	0.00	0.00	0.00	0.00	0.00	530.43	0.00
6330.00 Fences	800.00	0.17	800.00	0.12	0.00	0.00	800.00	0.17	800.00	0.14	800.00	0.15
6400.00 Walk-Through	8,500.00	1.83	8,500.00	1.28	0.00	0.00	8,500.00	1.77	8,500.00	1.51	8,500.00	1.56
<b>Total Exterior Finish</b>	<b>26,113.70</b>	<b>5.63</b>	<b>35,613.70</b>	<b>5.35</b>	<b>25,724.43</b>	<b>0.00</b>	<b>32,113.70</b>	<b>6.69</b>	<b>33,463.70</b>	<b>5.93</b>	<b>30,605.85</b>	<b>7.04</b>
<b>Completion &amp; Inspection</b>												
<b>Total Completion &amp; Inspection</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
<b>Total Hard Costs</b>	<b>456,814.93</b>	<b>98.49</b>	<b>631,830.91</b>	<b>94.84</b>	<b>122,055.27</b>	<b>0.00</b>	<b>480,017.43</b>	<b>100.00</b>	<b>544,448.93</b>	<b>96.41</b>	<b>447,033.49</b>	<b>102.78</b>

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	4638		6662		0		4800		5647			
	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft	Budget\$	\$/Sq Ft
<b>Financing</b>												
9050.00 Sales Comms, outside	34,920.00	7.53	44,520.00	6.68	0.00	0.00	40,570.00	8.45	41,830.00	7.41	40,460.00	7.44
9930.00 Sales concessions	5,761.07	1.24	5,761.07	0.86	0.00	0.00	5,761.07	1.20	5,761.07	1.02	5,761.07	1.06
<b>Total Financing</b>	<b>40,681.07</b>	<b>8.77</b>	<b>50,281.07</b>	<b>7.55</b>	<b>0.00</b>	<b>0.00</b>	<b>46,331.07</b>	<b>9.65</b>	<b>47,591.07</b>	<b>8.43</b>	<b>46,221.07</b>	<b>8.50</b>
<b>Warranty</b>												
10203.00 Warranty	1,800.00	0.39	1,800.00	0.27	0.00	0.00	1,800.00	0.38	1,800.00	0.32	1,800.00	0.33
<b>Total Warranty</b>	<b>1,800.00</b>	<b>0.39</b>	<b>1,800.00</b>	<b>0.27</b>	<b>0.00</b>	<b>0.00</b>	<b>1,800.00</b>	<b>0.38</b>	<b>1,800.00</b>	<b>0.32</b>	<b>1,800.00</b>	<b>0.33</b>
<b>Job Total</b>	<b>499,296.00</b>	<b>107.65</b>	<b>683,911.98</b>	<b>102.66</b>	<b>122,055.27</b>	<b>0.00</b>	<b>528,148.50</b>	<b>110.03</b>	<b>593,840.00</b>	<b>105.16</b>	<b>485,450.35</b>	<b>111.61</b>
Selling Price	619,815.13	133.64	800,000.00	120.08	145,000.00	0.00	675,000.00	140.63	742,000.00	131.40		
Total Budgeted Cost	499,296.00		683,911.98		122,055.27		528,148.50		593,840.00			
Budgeted Profit	120,519.13		116,088.02		22,944.73		146,851.50		148,160.00			
Margin %	19.4 %		14.5 %		15.8 %		21.8 %		20.0 %			
Selling Price	619,815.13	172.39	800,000.00	98.04	145,000.00	0.00	675,000.00	0.00	742,000.00	0.00		
Estimated Cost to Complete	799,541.80		653,112.72		0.00		0.00		0.00			
Estimated Profit	-179,726.67		146,887.28		145,000.00		675,000.00		742,000.00			
Margin %	(29.0)%		18.4 %		100.0 %		100.0 %		100.0 %			

SAMPLE



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