

COST SUMMARY BOOKLET



**2727 N. Dirksen Parkway
Springfield, IL 62702**

(217) 525-0310

www.MidwestTruckers.com

INDEX

SHEET NO.	SUBJECT
1-A	Three-Year Equipment Replacement
1-B	Four-Year Equipment Replacement
1-C	Five-Year Equipment Replacement
1-D	Six-Year Equipment Replacement
2	Fuel Costs
3	Repair Costs
4	Federal Highway Use Tax
5	Illinois License Plate Costs
6	Insurance Costs
7	Tire Costs
8	Drivers' Labor Costs
9	Computation Sheet for Fleet Overhead Costs
10	Fleet Overhead Costs
11	Sample Summary Worksheet
12	Summary Work Sheet

INTRODUCTION

This booklet is published by Mid-West Truckers Association for the use of their members in determining their costs of operation. It can be used to determine your general costs or a specific cost for an individual job.

The final total on Sheet 12 will give you the minimum amount you should charge per running mile (As long as the figures used on all sheets are accurate and you have included all expense items, that accuracy depends on you. The only person hurt by their inaccuracy will be you.) Any charges less than your cost plus profit will simply contribute to your loss of capital and possible bankruptcy.

The information that you will obtain from this booklet and summary can be very valuable to you in running your business in a successful manner. You will want to update the figures used to obtain these results on a regular basis, to keep pace with the rising costs.

Instructions

To use this booklet you will simply take the number of miles you travel annually versus the cost of the item being considered to achieve a cost per running mile figure for that item. That figure will then be carried to the appropriate line on Summary Work Sheet 12.

Please refer to instructions, samples and examples at the bottom of each sheet for assistance in securing the proper figure for that sheet.

You must use each and every sheet to determine your cost figures. When figuring the Equipment Replacement Costs for straight trucks or tractors only, use only one of Sheets 1-A, 1-B, 1-C or 1-D, according to your usual replacement procedures. In the case of a tractor-trailer unit, use the appropriate Sheet for the tractor and the appropriate Sheet for the trailer. Add the two figures together and enter the total on Line 1 - Sheet 12.

Once you have used each sheet and carried the proper figures to summary Work Sheet 12, you will simply add those figures to achieve a Subtotal on Line 10. You should then take at least 10% of Line 10 and place that figure on Line 11 (this will be your profit margin), add Lines 10 and 11 together for a total cost per running mile on Line 12. An addition should be made to this figure for any excessive loading, unloading or waiting time.

— Charge and collect your price — You are worth it —

ALL RIGHTS RESERVED

Neither this booklet nor any part thereof may be reproduced in any manner without written permission of Mid-West Truckers Association.

SHEET 1-A Three-Year Equipment Replacement Plan

Net Cost of Equipment	ANNUAL MILES TRAVELED							
	25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,000
1,000	0.01333	0.00667	0.00444	0.00333	0.00267	0.00222	0.00190	0.00167
5,000	0.06667	0.03333	0.02222	0.01667	0.01333	0.01111	0.00952	0.00833
10,000	0.13333	0.06667	0.04444	0.03333	0.02667	0.02222	0.01905	0.01667
15,000	0.20000	0.10000	0.06667	0.05000	0.04000	0.03333	0.02857	0.02500
20,000	0.26667	0.13333	0.08889	0.06667	0.05333	0.04444	0.03810	0.03333
25,000	0.33333	0.16667	0.11111	0.08333	0.06667	0.05556	0.04762	0.04167
30,000	0.40000	0.20000	0.13333	0.10000	0.08000	0.06667	0.05714	0.05000
35,000	0.46667	0.23333	0.15556	0.11667	0.09333	0.07778	0.06667	0.05833
40,000	0.53333	0.26667	0.17778	0.13333	0.10667	0.08889	0.07619	0.06667
45,000	0.60000	0.30000	0.20000	0.15000	0.12000	0.10000	0.08571	0.07500
50,000	0.66667	0.33333	0.22222	0.16667	0.13333	0.11111	0.09524	0.08333
55,000	0.73333	0.36667	0.24444	0.18333	0.14667	0.12222	0.10476	0.09167
60,000	0.80000	0.40000	0.26667	0.20000	0.16000	0.13333	0.11429	0.10000
65,000	0.86667	0.43333	0.28889	0.21667	0.17333	0.14444	0.12381	0.10833
70,000	0.93333	0.46667	0.31111	0.23333	0.18667	0.15556	0.13333	0.11667
75,000	1.00000	0.50000	0.33333	0.25000	0.20000	0.16667	0.14286	0.12500
80,000	1.06667	0.53333	0.35556	0.26667	0.21333	0.17778	0.15238	0.13333
85,000	1.13333	0.56667	0.37778	0.28333	0.22667	0.18889	0.16190	0.14167
90,000	1.20000	0.60000	0.40000	0.30000	0.24000	0.20000	0.17143	0.15000
95,000	1.26667	0.63333	0.42222	0.31667	0.25333	0.21111	0.18095	0.15833
100,000	1.33333	0.66667	0.44444	0.33333	0.26667	0.22222	0.19048	0.16667
105,000	1.40000	0.70000	0.46667	0.35000	0.28000	0.23333	0.20000	0.17500
110,000	1.46667	0.73333	0.48889	0.36667	0.29333	0.24444	0.20952	0.18333
115,000	1.53333	0.76667	0.51111	0.38333	0.30667	0.25556	0.21905	0.19167
120,000	1.60000	0.80000	0.53333	0.40000	0.32000	0.26667	0.22857	0.20000
125,000	1.66667	0.83333	0.55556	0.41667	0.33333	0.27778	0.23810	0.20833
130,000	1.73333	0.86667	0.57778	0.43333	0.34667	0.28889	0.24762	0.21667
135,000	1.80000	0.90000	0.60000	0.45000	0.36000	0.30000	0.25714	0.22500
140,000	1.86667	0.93333	0.62222	0.46667	0.37333	0.31111	0.26667	0.23333
145,000	1.93333	0.96667	0.64444	0.48333	0.38667	0.32222	0.27619	0.24167
150,000	2.00000	1.00000	0.66667	0.50000	0.40000	0.33333	0.28571	0.25000

Net Cost of Equipment – Includes price of equipment less trade in. Carry proper figure to Line 1 – Sheet 12 (If you use this page do not use Pages 1-B, 1-C or 1-D, for tractor-trailer units – see Instructions)

Example: If your Net Cost (price of equipment less trade-in) of equipment was \$55,000 and it will travel 100,000 miles annually, your replacement cost per mile would be \$0.18333. (Enter the total on Line 1 of Sheet 12, Summary Work Sheet for Replacement Cost.)

Notes:

1. If you use tractor-trailer units, complete for each separately, or combine the total net prices and compute from total figures.
2. If for fleet, figure each unit separately, then average and use average total figure on Line 1 of Sheet 12.

SHEET 1-B Four-Year Equipment Replacement Plan

Net Cost of Equipment	ANNUAL MILES TRAVELED							
	25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,000
1,000	0.01000	0.00500	0.00333	0.00250	0.00200	0.00167	0.00143	0.00125
5,000	0.05000	0.02500	0.01667	0.01250	0.01000	0.00833	0.00714	0.00625
10,000	0.10000	0.05000	0.03333	0.02500	0.02000	0.01667	0.01429	0.01250
15,000	0.15000	0.07500	0.05000	0.03750	0.03000	0.02500	0.02143	0.01875
20,000	0.20000	0.10000	0.06667	0.05000	0.04000	0.03333	0.02857	0.02500
25,000	0.25000	0.12500	0.08333	0.06250	0.05000	0.04167	0.03571	0.03125
30,000	0.30000	0.15000	0.10000	0.07500	0.06000	0.05000	0.04286	0.03750
35,000	0.35000	0.17500	0.11667	0.08750	0.07000	0.05833	0.05000	0.04375
40,000	0.40000	0.20000	0.13333	0.10000	0.08000	0.06667	0.05714	0.05000
45,000	0.45000	0.22500	0.15000	0.11250	0.09000	0.07500	0.06429	0.05625
50,000	0.50000	0.25000	0.16667	0.12500	0.10000	0.08333	0.07143	0.06250
55,000	0.55000	0.27500	0.18333	0.13750	0.11000	0.09167	0.07857	0.06875
60,000	0.60000	0.30000	0.20000	0.15000	0.12000	0.10000	0.08571	0.07500
65,000	0.65000	0.32500	0.21667	0.16250	0.13000	0.10833	0.09286	0.08125
70,000	0.70000	0.35000	0.23333	0.17500	0.14000	0.11667	0.10000	0.08750
75,000	0.75000	0.37500	0.25000	0.18750	0.15000	0.12500	0.10714	0.09375
80,000	0.80000	0.40000	0.26667	0.20000	0.16000	0.13333	0.11429	0.10000
85,000	0.85000	0.42500	0.28333	0.21250	0.17000	0.14167	0.12143	0.10625
90,000	0.90000	0.45000	0.30000	0.22500	0.18000	0.15000	0.12857	0.11250
95,000	0.95000	0.47500	0.31667	0.23750	0.19000	0.15833	0.13571	0.11875
100,000	1.00000	0.50000	0.33333	0.25000	0.20000	0.16667	0.14286	0.12500
105,000	1.05000	0.52500	0.35000	0.26250	0.21000	0.17500	0.15000	0.13125
110,000	1.10000	0.55000	0.36667	0.27500	0.22000	0.18333	0.15714	0.13750
115,000	1.15000	0.57500	0.38333	0.28750	0.23000	0.19167	0.16429	0.14375
120,000	1.20000	0.60000	0.40000	0.30000	0.24000	0.20000	0.17143	0.15000
125,000	1.25000	0.62500	0.41667	0.31250	0.25000	0.20833	0.17857	0.15625
130,000	1.30000	0.65000	0.43333	0.32500	0.26000	0.21667	0.18571	0.16250
135,000	1.35000	0.67500	0.45000	0.33750	0.27000	0.22500	0.19286	0.16875
140,000	1.40000	0.70000	0.46667	0.35000	0.28000	0.23333	0.20000	0.17500
145,000	1.45000	0.72500	0.48333	0.36250	0.29000	0.24167	0.20714	0.18125
150,000	1.50000	0.75000	0.50000	0.37500	0.30000	0.25000	0.21429	0.18750

Net Cost of Equipment – Includes price of equipment less trade in. Carry proper figure to Line 1 – Sheet 12 (If you use this page do not use Pages 1-A, 1-C or 1-D, for tractor-trailer units – see Instructions)

Example: See Sheet 1A

SHEET 1-C Five-Year Equipment Replacement Plan

Net Cost of Equipment	ANNUAL MILES TRAVELED							
	25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,000
1,000	0.00800	0.00400	0.00267	0.00200	0.00160	0.00133	0.00114	0.00100
5,000	0.04000	0.02000	0.01333	0.01000	0.00800	0.00667	0.00571	0.00500
10,000	0.08000	0.04000	0.02667	0.02000	0.01600	0.01333	0.01143	0.01000
15,000	0.12000	0.06000	0.04000	0.03000	0.02400	0.02000	0.01714	0.01500
20,000	0.16000	0.08000	0.05333	0.04000	0.03200	0.02667	0.02286	0.02000
25,000	0.20000	0.10000	0.06667	0.05000	0.04000	0.03333	0.02857	0.02500
30,000	0.24000	0.12000	0.08000	0.06000	0.04800	0.04000	0.03429	0.03000
35,000	0.28000	0.14000	0.09333	0.07000	0.05600	0.04667	0.04000	0.03500
40,000	0.32000	0.16000	0.10667	0.08000	0.06400	0.05333	0.04571	0.04000
45,000	0.36000	0.18000	0.12000	0.09000	0.07200	0.06000	0.05143	0.04500
50,000	0.40000	0.20000	0.13333	0.10000	0.08000	0.06667	0.05714	0.05000
55,000	0.44000	0.22000	0.14667	0.11000	0.08800	0.07333	0.06286	0.05500
60,000	0.48000	0.24000	0.16000	0.12000	0.09600	0.08000	0.06857	0.06000
65,000	0.52000	0.26000	0.17333	0.13000	0.10400	0.08667	0.07429	0.06500
70,000	0.56000	0.28000	0.18667	0.14000	0.11200	0.09333	0.08000	0.07000
75,000	0.60000	0.30000	0.20000	0.15000	0.12000	0.10000	0.08571	0.07500
80,000	0.64000	0.32000	0.21333	0.16000	0.12800	0.10667	0.09143	0.08000
85,000	0.68000	0.34000	0.22667	0.17000	0.13600	0.11333	0.09714	0.08500
90,000	0.72000	0.36000	0.24000	0.18000	0.14400	0.12000	0.10286	0.09000
95,000	0.76000	0.38000	0.25333	0.19000	0.15200	0.12667	0.10857	0.09500
100,000	0.80000	0.40000	0.26667	0.20000	0.16000	0.13333	0.11429	0.10000
105,000	0.84000	0.42000	0.28000	0.21000	0.16800	0.14000	0.12000	0.10500
110,000	0.88000	0.44000	0.29333	0.22000	0.17600	0.14667	0.12571	0.11000
115,000	0.92000	0.46000	0.30667	0.23000	0.18400	0.15333	0.13143	0.11500
120,000	0.96000	0.48000	0.32000	0.24000	0.19200	0.16000	0.13714	0.12000
125,000	1.00000	0.50000	0.33333	0.25000	0.20000	0.16667	0.14286	0.12500
130,000	1.04000	0.52000	0.34667	0.26000	0.20800	0.17333	0.14857	0.13000
135,000	1.08000	0.54000	0.36000	0.27000	0.21600	0.18000	0.15429	0.13500
140,000	1.12000	0.56000	0.37333	0.28000	0.22400	0.18667	0.16000	0.14000
145,000	1.16000	0.58000	0.38667	0.29000	0.23200	0.19333	0.16571	0.14500
150,000	1.20000	0.60000	0.40000	0.30000	0.24000	0.20000	0.17143	0.15000

Net Cost of Equipment – Includes price of equipment less trade in. Carry proper figure to Line 1 – Sheet 12 (If you use this page do not use Pages 1-A, 1-B or 1-D, for tractor-trailer units – see Instructions)

Example: See Sheet 1A

SHEET 1-D Six-Year Equipment Replacement Plan

Net Cost of Equipment	ANNUAL MILES TRAVELED							
	25,000	50,000	75,000	100,000	125,000	150,000	175,000	200,000
1,000	0.00667	0.00333	0.00222	0.00167	0.00133	0.00111	0.00095	0.00083
5,000	0.03333	0.01667	0.01111	0.00833	0.00667	0.00556	0.00476	0.00417
10,000	0.06667	0.03333	0.02222	0.01667	0.01333	0.01111	0.00952	0.00833
15,000	0.10000	0.05000	0.03333	0.02500	0.02000	0.01667	0.01429	0.01250
20,000	0.13333	0.06667	0.04444	0.03333	0.02667	0.02222	0.01905	0.01667
25,000	0.16667	0.08333	0.05556	0.04167	0.03333	0.02778	0.02381	0.02083
30,000	0.20000	0.10000	0.06667	0.05000	0.04000	0.03333	0.02857	0.02500
35,000	0.23333	0.11667	0.07778	0.05833	0.04667	0.03889	0.03333	0.02917
40,000	0.26667	0.13333	0.08889	0.06667	0.05333	0.04444	0.03810	0.03333
45,000	0.30000	0.15000	0.10000	0.07500	0.06000	0.05000	0.04286	0.03750
50,000	0.33333	0.16667	0.11111	0.08333	0.06667	0.05556	0.04762	0.04167
55,000	0.36667	0.18333	0.12222	0.09167	0.07333	0.06111	0.05238	0.04583
60,000	0.40000	0.20000	0.13333	0.10000	0.08000	0.06667	0.05714	0.05000
65,000	0.43333	0.21667	0.14444	0.10833	0.08667	0.07222	0.06190	0.05417
70,000	0.46667	0.23333	0.15556	0.11667	0.09333	0.07778	0.06667	0.05833
75,000	0.50000	0.25000	0.16667	0.12500	0.10000	0.08333	0.07143	0.06250
80,000	0.53333	0.26667	0.17778	0.13333	0.10667	0.08889	0.07619	0.06667
85,000	0.56667	0.28333	0.18889	0.14167	0.11333	0.09444	0.08095	0.07083
90,000	0.60000	0.30000	0.20000	0.15000	0.12000	0.10000	0.08571	0.07500
95,000	0.63333	0.31667	0.21111	0.15833	0.12667	0.10556	0.09048	0.07917
100,000	0.66667	0.33333	0.22222	0.16667	0.13333	0.11111	0.09524	0.08333
105,000	0.70000	0.35000	0.23333	0.17500	0.14000	0.11667	0.10000	0.08750
110,000	0.73333	0.36667	0.24444	0.18333	0.14667	0.12222	0.10476	0.09167
115,000	0.76667	0.38333	0.25556	0.19167	0.15333	0.12778	0.10952	0.09583
120,000	0.80000	0.40000	0.26667	0.20000	0.16000	0.13333	0.11429	0.10000
125,000	0.83333	0.41667	0.27778	0.20833	0.16667	0.13889	0.11905	0.10417
130,000	0.86667	0.43333	0.28889	0.21667	0.17333	0.14444	0.12381	0.10833
135,000	0.90000	0.45000	0.30000	0.22500	0.18000	0.15000	0.12857	0.11250
140,000	0.93333	0.46667	0.31111	0.23333	0.18667	0.15556	0.13333	0.11667
145,000	0.96667	0.48333	0.32222	0.24167	0.19333	0.16111	0.13810	0.12083
150,000	1.00000	0.50000	0.33333	0.25000	0.20000	0.16667	0.14286	0.12500

Net Cost of Equipment – Includes price of equipment less trade in. Carry proper figure to Line 1 – Sheet 12 (If you use this page do not use Pages 1-A, 1-B or 1-C, for tractor-trailer units – see Instructions)

Example: See Sheet 1A

	AVERAGE MILES PER GALLON OF FUEL FOR ENTIRE FLEET							
Fuel Costs per Gallon	2	2.5	3	3.5	4	4.5	5	5.5
1.00	0.50000	0.40000	0.33333	0.28571	0.25000	0.22222	0.20000	0.18182
1.10	0.55000	0.44000	0.36667	0.31429	0.27500	0.24444	0.22000	0.20000
1.20	0.60000	0.48000	0.40000	0.34286	0.30000	0.26667	0.24000	0.21818
1.30	0.65000	0.52000	0.43333	0.37143	0.32500	0.28889	0.26000	0.23636
1.40	0.70000	0.56000	0.46667	0.40000	0.35000	0.31111	0.28000	0.25455
1.50	0.75000	0.60000	0.50000	0.42857	0.37500	0.33333	0.30000	0.27273
1.60	0.80000	0.64000	0.53333	0.45714	0.40000	0.35556	0.32000	0.29091
1.70	0.85000	0.68000	0.56667	0.48571	0.42500	0.37778	0.34000	0.30909
1.80	0.90000	0.72000	0.60000	0.51429	0.45000	0.40000	0.36000	0.32727
1.90	0.95000	0.76000	0.63333	0.54286	0.47500	0.42222	0.38000	0.34545
2.00	1.00000	0.80000	0.66667	0.57143	0.50000	0.44444	0.40000	0.36364
2.10	1.05000	0.84000	0.70000	0.60000	0.52500	0.46667	0.42000	0.38182
2.20	1.10000	0.88000	0.73333	0.62857	0.55000	0.48889	0.44000	0.40000
2.30	1.15000	0.92000	0.76667	0.65714	0.57500	0.51111	0.46000	0.41818
2.40	1.20000	0.96000	0.80000	0.68571	0.60000	0.53333	0.48000	0.43636
2.50	1.25000	1.00000	0.83333	0.71429	0.62500	0.55556	0.50000	0.45455
2.60	1.30000	1.04000	0.86667	0.74286	0.65000	0.57778	0.52000	0.47273
2.70	1.35000	1.08000	0.90000	0.77143	0.67500	0.60000	0.54000	0.49091
2.80	1.40000	1.12000	0.93333	0.80000	0.70000	0.62222	0.56000	0.50909
2.90	1.45000	1.16000	0.96667	0.82857	0.72500	0.64444	0.58000	0.52727
3.00	1.50000	1.20000	1.00000	0.85714	0.75000	0.66667	0.60000	0.54545
3.10	1.55000	1.24000	1.03333	0.88571	0.77500	0.68889	0.62000	0.56364
3.20	1.60000	1.28000	1.06667	0.91429	0.80000	0.71111	0.64000	0.58182
3.30	1.65000	1.32000	1.10000	0.94286	0.82500	0.73333	0.66000	0.60000
3.40	1.70000	1.36000	1.13333	0.97143	0.85000	0.75556	0.68000	0.61818
3.50	1.75000	1.40000	1.16667	1.00000	0.87500	0.77778	0.70000	0.63636
3.60	1.80000	1.44000	1.20000	1.02857	0.90000	0.80000	0.72000	0.65455
3.70	1.85000	1.48000	1.23333	1.05714	0.92500	0.82222	0.74000	0.67273
3.80	1.90000	1.52000	1.26667	1.08571	0.95000	0.84444	0.76000	0.69091
3.90	1.95000	1.56000	1.30000	1.11429	0.97500	0.86667	0.78000	0.70909
4.00	2.00000	1.60000	1.33333	1.14286	1.00000	0.88889	0.80000	0.72727
5.00	2.50000	2.00000	1.7667	1.42857	1.25000	1.11111	1.00000	0.90909

Fuel Costs Per Gallon – Include all State and Federal taxes.

Example from this sheet: If your fuel costs \$4.20 per gallon and you are getting 5 miles per gallon on your equipment, your fuel costs would be \$.60000 for the \$3.00 plus \$.24000 for the \$1.20 for a total cost of \$.84000 per running mile. This figure should be carried to Line 2– Sheet 12.

Costs

AVERAGE MILES PER GALLON OF FUEL FOR ENTIRE FLEET

6	6.5	7	8.0	9	10.0	11	12.0	13.0
0.16667	0.15385	0.14286	0.12500	0.11111	0.10000	0.09091	0.08333	0.07692
0.18333	0.16923	0.15714	0.13750	0.12222	0.11000	0.10000	0.09167	0.08462
0.20000	0.18462	0.17143	0.15000	0.13333	0.12000	0.10909	0.10000	0.09231
0.21667	0.20000	0.18571	0.16250	0.14444	0.13000	0.11818	0.10833	0.10000
0.23333	0.21538	0.20000	0.17500	0.15556	0.14000	0.12727	0.11667	0.10769
0.25000	0.23077	0.21429	0.18750	0.16667	0.15000	0.13636	0.12500	0.11538
0.26667	0.24615	0.22857	0.20000	0.17778	0.16000	0.14545	0.13333	0.12308
0.28333	0.26154	0.24286	0.21250	0.18889	0.17000	0.15455	0.14167	0.13077
0.30000	0.27692	0.25714	0.22500	0.20000	0.18000	0.16364	0.15000	0.13846
0.31667	0.29231	0.27143	0.23750	0.21111	0.19000	0.17273	0.15833	0.14615
0.33333	0.30769	0.28571	0.25000	0.22222	0.20000	0.18182	0.16667	0.15385
0.35000	0.32308	0.30000	0.26250	0.23333	0.21000	0.19091	0.17500	0.16154
0.36667	0.33846	0.31429	0.27500	0.24444	0.22000	0.20000	0.18333	0.16923
0.38333	0.35385	0.32857	0.28750	0.25556	0.23000	0.20909	0.19167	0.17692
0.40000	0.36923	0.34286	0.30000	0.26667	0.24000	0.21818	0.20000	0.18462
0.41667	0.38462	0.35714	0.31250	0.27778	0.25000	0.22727	0.20833	0.19231
0.43333	0.40000	0.37143	0.32500	0.28889	0.26000	0.23636	0.21667	0.20000
0.45000	0.41538	0.38571	0.33750	0.30000	0.27000	0.24545	0.22500	0.20769
0.46667	0.43077	0.40000	0.35000	0.31111	0.28000	0.25455	0.23333	0.21538
0.48333	0.44615	0.41429	0.36250	0.32222	0.29000	0.26364	0.24167	0.22308
0.50000	0.46154	0.42857	0.37500	0.33333	0.30000	0.27273	0.25000	0.23077
0.51667	0.47692	0.44286	0.38750	0.34444	0.31000	0.28182	0.25833	0.23846
0.53333	0.49231	0.45714	0.40000	0.35556	0.32000	0.29091	0.26667	0.24615
0.55000	0.50769	0.47143	0.41250	0.36667	0.33000	0.30000	0.27500	0.25385
0.56667	0.52308	0.48571	0.42500	0.37778	0.34000	0.30909	0.28333	0.26154
0.58333	0.53846	0.50000	0.43750	0.38889	0.35000	0.31818	0.29167	0.26923
0.60000	0.55385	0.51429	0.45000	0.40000	0.36000	0.32727	0.30000	0.27692
0.61667	0.56923	0.52857	0.46250	0.41111	0.37000	0.33636	0.30833	0.28462
0.63333	0.58462	0.54286	0.47500	0.42222	0.38000	0.34545	0.31667	0.29231
0.65000	0.60000	0.55714	0.48750	0.43333	0.39000	0.35455	0.32500	0.30000
0.66667	0.61538	0.57143	0.50000	0.44444	0.40000	0.36364	0.33333	0.30769
0.83333	0.76923	0.71428	0.62500	0.55555	0.50000	0.45454	0.41666	0.38461

ANNUAL TOTAL MILES TRAVELED FOR ENTIRE FLEET							
Repair Costs per Year	25,000	50,000	75,000	100,000	150,000	200,000	300,000
100	0.00400	0.00200	0.00133	0.00100	0.00067	0.00050	0.00033
200	0.00800	0.00400	0.00267	0.00200	0.00133	0.00100	0.00067
300	0.01200	0.00600	0.00400	0.00300	0.00200	0.00150	0.00100
400	0.01600	0.00800	0.00533	0.00400	0.00267	0.00200	0.00133
500	0.02000	0.01000	0.00667	0.00500	0.00333	0.00250	0.00167
600	0.02400	0.01200	0.00800	0.00600	0.00400	0.00300	0.00200
700	0.02800	0.01400	0.00933	0.00700	0.00467	0.00350	0.00233
800	0.03200	0.01600	0.01067	0.00800	0.00533	0.00400	0.00267
900	0.03600	0.01800	0.01200	0.00900	0.00600	0.00450	0.00300
1,000	0.04000	0.02000	0.01333	0.01000	0.00667	0.00500	0.00333
2,000	0.08000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00667
3,000	0.12000	0.06000	0.04000	0.03000	0.02000	0.01500	0.01000
4,000	0.16000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01333
5,000	0.20000	0.10000	0.06667	0.05000	0.03333	0.02500	0.01667
6,000	0.24000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02000
7,000	0.28000	0.14000	0.09333	0.07000	0.04667	0.03500	0.02333
8,000	0.32000	0.16000	0.10667	0.08000	0.05333	0.04000	0.02667
9,000	0.36000	0.18000	0.12000	0.09000	0.06000	0.04500	0.03000
10,000	0.40000	0.20000	0.13333	0.10000	0.06667	0.05000	0.03333
20,000	0.80000	0.40000	0.26667	0.20000	0.13333	0.10000	0.06667
30,000	1.20000	0.60000	0.40000	0.30000	0.20000	0.15000	0.10000
40,000	1.60000	0.80000	0.53333	0.40000	0.26667	0.20000	0.13333
50,000	2.00000	1.00000	0.66667	0.50000	0.33333	0.25000	0.16667
60,000	2.40000	1.20000	0.80000	0.60000	0.40000	0.30000	0.20000
70,000	2.80000	1.40000	0.93333	0.70000	0.46667	0.35000	0.23333
80,000	3.20000	1.60000	1.06667	0.80000	0.53333	0.40000	0.26667
90,000	3.60000	1.80000	1.20000	0.90000	0.60000	0.45000	0.30000
100,000	4.00000	2.00000	1.33333	1.00000	0.66667	0.50000	0.33333

Repair Costs Per Year – Include mechanics labor and parts, including oil and filters. (For items to be included in mechanics labor costs see Sheet 8)

Costs

ANNUAL TOTAL MILES TRAVELED FOR ENTIRE FLEET

400,000	500,000	750,000	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000
0.00025	0.00020	0.00013	0.00010	0.00007	0.00005	0.00004	0.00003
0.00050	0.00040	0.00027	0.00020	0.00013	0.00010	0.00008	0.00007
0.00075	0.00060	0.00040	0.00030	0.00020	0.00015	0.00012	0.00010
0.00100	0.00080	0.00053	0.00040	0.00027	0.00020	0.00016	0.00013
0.00125	0.00100	0.00067	0.00050	0.00033	0.00025	0.00020	0.00017
0.00150	0.00120	0.00080	0.00060	0.00040	0.00030	0.00024	0.00020
0.00175	0.00140	0.00093	0.00070	0.00047	0.00035	0.00028	0.00023
0.00200	0.00160	0.00107	0.00080	0.00053	0.00040	0.00032	0.00027
0.00225	0.00180	0.00120	0.00090	0.00060	0.00045	0.00036	0.00030
0.00250	0.00200	0.00133	0.00100	0.00067	0.00050	0.00040	0.00033
0.00500	0.00400	0.00267	0.00200	0.00133	0.00100	0.00080	0.00067
0.00750	0.00600	0.00400	0.00300	0.00200	0.00150	0.00120	0.00100
0.01000	0.00800	0.00533	0.00400	0.00267	0.00200	0.00160	0.00133
0.01250	0.01000	0.00667	0.00500	0.00333	0.00250	0.00200	0.00167
0.01500	0.01200	0.00800	0.00600	0.00400	0.00300	0.00240	0.00200
0.01750	0.01400	0.00933	0.00700	0.00467	0.00350	0.00280	0.00233
0.02000	0.01600	0.01067	0.00800	0.00533	0.00400	0.00320	0.00267
0.02250	0.01800	0.01200	0.00900	0.00600	0.00450	0.00360	0.00300
0.02500	0.02000	0.01333	0.01000	0.00667	0.00500	0.00400	0.00333
0.05000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00800	0.00667
0.07500	0.06000	0.04000	0.03000	0.02000	0.01500	0.01200	0.01000
0.10000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01600	0.01333
0.12500	0.10000	0.06667	0.05000	0.03333	0.02500	0.02000	0.01667
0.15000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02400	0.02000
0.17500	0.14000	0.09333	0.07000	0.04667	0.03500	0.02800	0.02333
0.20000	0.16000	0.10667	0.08000	0.05333	0.04000	0.03200	0.02667
0.22500	0.18000	0.12000	0.09000	0.06000	0.04500	0.03600	0.03000
0.25000	0.20000	0.13333	0.10000	0.06667	0.05000	0.04000	0.03333

Example: If your annual repair costs for all units are \$46,500 and your fleet traveled 750,000 miles (Approximate annual mileage) your fleet repair costs would be \$.05333 for the \$40,000 plus \$.00800 for the \$6,000 plus \$.0067 for the \$500 for an average fleet cost of \$.06200 per running mile. (Enter this figure on Line 3 – Sheet 12, Summary Work Sheet for Repair Costs.)

CLASS OF VEHICLE	ANNUAL MILES TRAVELED PER UNIT				
	25,000	50,000	75,000	100,000	125,000
A	0.00400	0.00200	0.00133	0.00100	0.00080
B	0.00488	0.00244	0.00163	0.00122	0.00098
C	0.00576	0.00288	0.00192	0.00144	0.00115
D	0.00664	0.00332	0.00221	0.00166	0.00133
E	0.00752	0.00376	0.00251	0.00188	0.00150
F	0.00840	0.00420	0.00280	0.00210	0.00168
G	0.00928	0.00464	0.00309	0.00232	0.00186
H	0.01016	0.00508	0.00339	0.00254	0.00203
I	0.01104	0.00552	0.00368	0.00276	0.00221
J	0.01192	0.00596	0.00397	0.00298	0.00238
K	0.01280	0.00640	0.00427	0.00320	0.00256
L	0.01368	0.00684	0.00456	0.00342	0.00274
M	0.01456	0.00728	0.00485	0.00364	0.00291
N	0.01544	0.00772	0.00515	0.00386	0.00309
O	0.01632	0.00816	0.00544	0.00408	0.00326
P	0.01720	0.00860	0.00573	0.00430	0.00344
Q	0.01808	0.00904	0.00603	0.00452	0.00362
R	0.01896	0.00948	0.00632	0.00474	0.00379
S	0.01984	0.00992	0.00661	0.00496	0.00397
T	0.02072	0.01036	0.00691	0.00518	0.00414
U	0.02160	0.01080	0.00720	0.00540	0.00432
V	0.02200	0.01100	0.00733	0.00550	0.00440

Note: Compute your cost per running mile for your federal highway use tax for each vehicle you own, then add up the resulting cost figures and divide that total by the number of vehicles you own, which will give you the fleet average for your vehicles. Carry that average total to Line 14 - Sheet 12.

**Please note these classes are highway use tax classes, not license plate classes.*

License Class	ANNUAL MILES TRAVELED PER UNIT				
	25,000	50,000	75,000	100,000	125,000
B	0.00592	0.00296	0.00197	0.00148	0.00118
C	0.00872	0.00436	0.00291	0.00218	0.00174
D	0.00952	0.00476	0.00317	0.00238	0.00190
F	0.01368	0.00684	0.00456	0.00342	0.00274
H	0.02360	0.01180	0.00787	0.00590	0.00472
J	0.02920	0.01460	0.00973	0.00730	0.00584
K	0.03768	0.01884	0.01256	0.00942	0.00754
L	0.04328	0.02168	0.01443	0.01082	0.00867
N	0.05208	0.02604	0.01736	0.01302	0.01042
P	0.05960	0.02980	0.01987	0.01490	0.01192
Q	0.06552	0.03276	0.02184	0.01638	0.01310
R	0.07192	0.03596	0.02397	0.01798	0.01438
S	0.07720	0.03860	0.02573	0.01930	0.01544
T	0.08280	0.04140	0.02760	0.02070	0.01656
V	0.09576	0.04788	0.03192	0.02394	0.01915
X	0.10888	0.05444	0.03629	0.02722	0.02178
Z	0.11560	0.05780	0.03853	0.02890	0.02312

Note: Compute the cost per running mile for license plates for each vehicle you own. Then add up the resulting cost figures and divide that total by the number of vehicles you own, which will give you the fleet average for your vehicles. Then add that figure to the average of the cost per running mile of your trailers (use chart below). Then carry that average total to Line 5 – Sheet 12.

Class ST	ANNUAL MILES TRAVELED PER UNIT				
	25,000	50,000	75,000	100,000	125,000
Permanent Trailer	0.000126	0.000063	0.000042	0.000032	0.000025

Note: These figures are based on a permanent trailer plate with a 6-year expected life. The cost is a \$19. one-time fee (non-transferable).

ANNUAL MILES TRAVELED FOR ENTIRE FLEET FOR YEAR							
Annual Fleet Premium	25,000	50,000	75,000	100,000	150,000	200,000	300,000
100	0.00400	0.00200	0.00133	0.00100	0.00067	0.00050	0.00033
200	0.00800	0.00400	0.00267	0.00200	0.00133	0.00100	0.00067
300	0.01200	0.00600	0.00400	0.00300	0.00200	0.00150	0.00100
400	0.01600	0.00800	0.00533	0.00400	0.00267	0.00200	0.00133
500	0.02000	0.01000	0.00667	0.00500	0.00333	0.00250	0.00167
600	0.02400	0.01200	0.00800	0.00600	0.00400	0.00300	0.00200
700	0.02800	0.01400	0.00933	0.00700	0.00467	0.00350	0.00233
800	0.03200	0.01600	0.01067	0.00800	0.00533	0.00400	0.00267
900	0.03600	0.01800	0.01200	0.00900	0.00600	0.00450	0.00300
1,000	0.04000	0.02000	0.01333	0.01000	0.00667	0.00500	0.00333
2,000	0.08000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00667
3,000	0.12000	0.06000	0.04000	0.03000	0.02000	0.01500	0.01000
4,000	0.16000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01333
5,000	0.20000	0.10000	0.06667	0.05000	0.03333	0.02500	0.01667
6,000	0.24000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02000
7,000	0.28000	0.14000	0.09333	0.07000	0.04667	0.03500	0.02333
8,000	0.32000	0.16000	0.10667	0.08000	0.05333	0.04000	0.02667
9,000	0.36000	0.18000	0.12000	0.09000	0.06000	0.04500	0.03000
10,000	0.40000	0.20000	0.13333	0.10000	0.06667	0.05000	0.03333
20,000	0.80000	0.40000	0.26667	0.20000	0.13333	0.10000	0.06667
30,000	1.20000	0.60000	0.40000	0.30000	0.20000	0.15000	0.10000
40,000	1.60000	0.80000	0.53333	0.40000	0.26667	0.20000	0.13333
50,000	2.00000	1.00000	0.66667	0.50000	0.33333	0.25000	0.16667
60,000	2.40000	1.20000	0.80000	0.60000	0.40000	0.30000	0.20000
70,000	2.80000	1.40000	0.93333	0.70000	0.46667	0.35000	0.23333
80,000	3.20000	1.60000	1.06667	0.80000	0.53333	0.40000	0.26667
90,000	3.60000	1.80000	1.20000	0.90000	0.60000	0.45000	0.30000
100,000	4.00000	2.00000	1.33333	1.00000	0.66667	0.50000	0.33333

Annual Fleet Premium – Include premium for Property Damage, Public Liability, Cargo, Comprehensive, Medical, Workman Compensation policies.

Costs

ANNUAL MILES TRAVELED FOR ENTIRE FLEET FOR YEAR

400,000	500,000	750,000	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000
0.00025	0.00020	0.00013	0.00010	0.00007	0.00005	0.00004	0.00003
0.00050	0.00040	0.00027	0.00020	0.00013	0.00010	0.00008	0.00007
0.00075	0.00060	0.00040	0.00030	0.00020	0.00015	0.00012	0.00010
0.00100	0.00080	0.00053	0.00040	0.00027	0.00020	0.00016	0.00013
0.00125	0.00100	0.00067	0.00050	0.00033	0.00025	0.00020	0.00017
0.00150	0.00120	0.00080	0.00060	0.00040	0.00030	0.00024	0.00020
0.00175	0.00140	0.00093	0.00070	0.00047	0.00035	0.00028	0.00023
0.00200	0.00160	0.00107	0.00080	0.00053	0.00040	0.00032	0.00027
0.00225	0.00180	0.00120	0.00090	0.00060	0.00045	0.00036	0.00030
0.00250	0.00200	0.00133	0.00100	0.00067	0.00050	0.00040	0.00033
0.00500	0.00400	0.00267	0.00200	0.00133	0.00100	0.00080	0.00067
0.00750	0.00600	0.00400	0.00300	0.00200	0.00150	0.00120	0.00100
0.01000	0.00800	0.00533	0.00400	0.00267	0.00200	0.00160	0.00133
0.01250	0.01000	0.00667	0.00500	0.00333	0.00250	0.00200	0.00167
0.01500	0.01200	0.00800	0.00600	0.00400	0.00300	0.00240	0.00200
0.01750	0.01400	0.00933	0.00700	0.00467	0.00350	0.00280	0.00233
0.02000	0.01600	0.01067	0.00800	0.00533	0.00400	0.00320	0.00267
0.02250	0.01800	0.01200	0.00900	0.00600	0.00450	0.00360	0.00300
0.02500	0.02000	0.01333	0.01000	0.00667	0.00500	0.00400	0.00333
0.05000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00800	0.00667
0.07500	0.06000	0.04000	0.03000	0.02000	0.01500	0.01200	0.01000
0.10000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01600	0.01333
0.12500	0.10000	0.06667	0.05000	0.03333	0.02500	0.02000	0.01667
0.15000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02400	0.02000
0.17500	0.14000	0.09333	0.07000	0.04667	0.03500	0.02800	0.02333
0.20000	0.16000	0.10667	0.08000	0.05333	0.04000	0.03200	0.02667
0.22500	0.18000	0.12000	0.09000	0.06000	0.04500	0.03600	0.03000
0.25000	0.20000	0.13333	0.10000	0.06667	0.05000	0.04000	0.03333

Example: If your total annual insurance premiums for your entire fleet were \$88,000 and your fleet traveled 750,000 miles (approximate annual mileage), your insurance costs would be \$.10667 for the \$80,000 plus \$.01067 for the \$8,000 for an average fleet cost of \$.11734 per running mile. (Enter this figure on Line 6 - Sheet 12 Summary Work Sheet for Insurance Costs)

ANNUAL MILES TRAVELED FOR ENTIRE FLEET FOR YEAR							
Annual Fleet Tire Costs	25,000	50,000	75,000	100,000	150,000	200,000	300,000
100	0.00400	0.00200	0.00133	0.00100	0.00067	0.00050	0.00033
200	0.00800	0.00400	0.00267	0.00200	0.00133	0.00100	0.00067
300	0.01200	0.00600	0.00400	0.00300	0.00200	0.00150	0.00100
400	0.01600	0.00800	0.00533	0.00400	0.00267	0.00200	0.00133
500	0.02000	0.01000	0.00667	0.00500	0.00333	0.00250	0.00167
600	0.02400	0.01200	0.00800	0.00600	0.00400	0.00300	0.00200
700	0.02800	0.01400	0.00933	0.00700	0.00467	0.00350	0.00233
800	0.03200	0.01600	0.01067	0.00800	0.00533	0.00400	0.00267
900	0.03600	0.01800	0.01200	0.00900	0.00600	0.00450	0.00300
1,000	0.04000	0.02000	0.01333	0.01000	0.00667	0.00500	0.00333
2,000	0.08000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00667
3,000	0.12000	0.06000	0.04000	0.03000	0.02000	0.01500	0.01000
4,000	0.16000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01333
5,000	0.20000	0.10000	0.06667	0.05000	0.03333	0.02500	0.01667
6,000	0.24000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02000
7,000	0.28000	0.14000	0.09333	0.07000	0.04667	0.03500	0.02333
8,000	0.32000	0.16000	0.10667	0.08000	0.05333	0.04000	0.02667
9,000	0.36000	0.18000	0.12000	0.09000	0.06000	0.04500	0.03000
10,000	0.40000	0.20000	0.13333	0.10000	0.06667	0.05000	0.03333
20,000	0.80000	0.40000	0.26667	0.20000	0.13333	0.10000	0.06667
30,000	1.20000	0.60000	0.40000	0.30000	0.20000	0.15000	0.10000
40,000	1.60000	0.80000	0.53333	0.40000	0.26667	0.20000	0.13333
50,000	2.00000	1.00000	0.66667	0.50000	0.33333	0.25000	0.16667
60,000	2.40000	1.20000	0.80000	0.60000	0.40000	0.30000	0.20000
70,000	2.80000	1.40000	0.93333	0.70000	0.46667	0.35000	0.23333
80,000	3.20000	1.60000	1.06667	0.80000	0.53333	0.40000	0.26667
90,000	3.60000	1.80000	1.20000	0.90000	0.60000	0.45000	0.30000
100,000	4.00000	2.00000	1.33333	1.00000	0.66667	0.50000	0.33333

Annual Fleet Tire Costs – Include all new purchases, outside repairs and recapping costs.

Costs

ANNUAL MILES TRAVELED FOR ENTIRE FLEET FOR YEAR							
400,000	500,000	750,000	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000
0.00025	0.00020	0.00013	0.00010	0.00007	0.00005	0.00004	0.00003
0.00050	0.00040	0.00027	0.00020	0.00013	0.00010	0.00008	0.00007
0.00075	0.00060	0.00040	0.00030	0.00020	0.00015	0.00012	0.00010
0.00100	0.00080	0.00053	0.00040	0.00027	0.00020	0.00016	0.00013
0.00125	0.00100	0.00067	0.00050	0.00033	0.00025	0.00020	0.00017
0.00150	0.00120	0.00080	0.00060	0.00040	0.00030	0.00024	0.00020
0.00175	0.00140	0.00093	0.00070	0.00047	0.00035	0.00028	0.00023
0.00200	0.00160	0.00107	0.00080	0.00053	0.00040	0.00032	0.00027
0.00225	0.00180	0.00120	0.00090	0.00060	0.00045	0.00036	0.00030
0.00250	0.00200	0.00133	0.00100	0.00067	0.00050	0.00040	0.00033
0.00500	0.00400	0.00267	0.00200	0.00133	0.00100	0.00080	0.00067
0.00750	0.00600	0.00400	0.00300	0.00200	0.00150	0.00120	0.00100
0.01000	0.00800	0.00533	0.00400	0.00267	0.00200	0.00160	0.00133
0.01250	0.01000	0.00667	0.00500	0.00333	0.00250	0.00200	0.00167
0.01500	0.01200	0.00800	0.00600	0.00400	0.00300	0.00240	0.00200
0.01750	0.01400	0.00933	0.00700	0.00467	0.00350	0.00280	0.00233
0.02000	0.01600	0.01067	0.00800	0.00533	0.00400	0.00320	0.00267
0.02250	0.01800	0.01200	0.00900	0.00600	0.00450	0.00360	0.00300
0.02500	0.02000	0.01333	0.01000	0.00667	0.00500	0.00400	0.00333
0.05000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00800	0.00667
0.07500	0.06000	0.04000	0.03000	0.02000	0.01500	0.01200	0.01000
0.10000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01600	0.01333
0.12500	0.10000	0.06667	0.05000	0.03333	0.02500	0.02000	0.01667
0.15000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02400	0.02000
0.17500	0.14000	0.09333	0.07000	0.04667	0.03500	0.02800	0.02333
0.20000	0.16000	0.10667	0.08000	0.05333	0.04000	0.03200	0.02667
0.22500	0.18000	0.12000	0.09000	0.06000	0.04500	0.03600	0.03000
0.25000	0.20000	0.13333	0.10000	0.06667	0.05000	0.04000	0.03333

Example: If your annual tire costs for your entire fleet were \$18,500 and your fleet traveled 750,000 miles (approximate annual mileage), your tire costs would be \$.01333 for the \$10,000 plus \$.01067 for the \$8,000 and \$.00067 for the \$500 for an average fleet cost of \$.02467 per running mile. (Enter this figure on Line 7 – Sheet 12, Summary Work Sheet for Tire Costs)

Annual Wages	ANNUAL MILES TRAVELED						
	25,000	50,000	75,000	100,000	125,000	150,000	175,000
10,000	0.40000	0.20000	0.13333	0.10000	0.08000	0.06667	0.05714
11,000	0.44000	0.22000	0.14667	0.11000	0.08800	0.07333	0.06286
12,000	0.48000	0.24000	0.16000	0.12000	0.09600	0.08000	0.06857
13,000	0.52000	0.26000	0.17333	0.13000	0.10400	0.08667	0.07429
14,000	0.56000	0.28000	0.18667	0.14000	0.11200	0.09333	0.08000
15,000	0.60000	0.30000	0.20000	0.15000	0.12000	0.10000	0.08571
16,000	0.64000	0.32000	0.21333	0.16000	0.12800	0.10667	0.09143
17,000	0.68000	0.34000	0.22667	0.17000	0.13600	0.11333	0.09714
18,000	0.72000	0.36000	0.24000	0.18000	0.14400	0.12000	0.10286
19,000	0.76000	0.38000	0.25333	0.19000	0.15200	0.12667	0.10857
20,000	0.80000	0.40000	0.26667	0.20000	0.16000	0.13333	0.11429
22,500	0.90000	0.45000	0.30000	0.22500	0.18000	0.15000	0.12857
25,000	1.00000	0.50000	0.33333	0.25000	0.20000	0.16667	0.14286
27,500	1.10000	0.55000	0.36667	0.27500	0.22000	0.18333	0.15714
30,000	1.20000	0.60000	0.40000	0.30000	0.24000	0.20000	0.17143
32,500	1.30000	0.65000	0.43333	0.32500	0.26000	0.21667	0.18571
35,000	1.40000	0.70000	0.46667	0.35000	0.28000	0.23333	0.20000
37,500	1.50000	0.75000	0.50000	0.37500	0.30000	0.25000	0.21429
40,000	1.60000	0.80000	0.53333	0.40000	0.32000	0.26667	0.22857
42,500	1.70000	0.85000	0.56667	0.42500	0.34000	0.28333	0.24286
45,000	1.80000	0.90000	0.60000	0.45000	0.36000	0.30000	0.25714
47,500	1.90000	0.95000	0.63333	0.47500	0.38000	0.31667	0.27143
50,000	2.00000	1.00000	0.66667	0.50000	0.40000	0.33333	0.28571
52,500	2.10000	1.05000	0.70000	0.52500	0.42000	0.35000	0.30000
55,000	2.20000	1.10000	0.73333	0.55000	0.44000	0.36667	0.31429
57,500	2.30000	1.15000	0.76667	0.57500	0.46000	0.38333	0.32857
60,000	2.40000	1.20000	0.80000	0.60000	0.48000	0.40000	0.34286

Annual Wages – Include Salary, Overtime, Vacation Pay, Hospitalization Insurance, Retirement Benefits, F.I.C.A., Unemployment, Union Dues, Sick Leave pay.

Carry proper figure to Line 8 – Sheet 12 Summary Work Sheet.

Notes:

1. Compute the cost per running mile for drivers labor for each driver with your company. Then add up the resulting cost figures and divide that total by the number of drivers, which will give you the average for all your drivers. Then carry that average total to Line 8 – Sheet 12.
2. If you are an owner/operator, DO NOT OMIT THIS PAGE! Your time and labor is worth something!!! Put in an appropriate amount.

SHEET 9 Computation Sheet for Fleet Overhead Costs (Sheet 10)

Include these items in Fleet Overhead Costs:

Insurance on buildings and grounds	\$ _____
Interest on notes and loans	_____
Legal and accounting expense	_____
Advertising and promotion	_____
Telephone and Radio	_____
Office Supplies	_____
Utilities	_____
Maintenance on buildings and grounds	_____
Taxes	_____
Office and management salaries (see Sheet 8 for items to be included in salaries)	_____
Depreciation on buildings and office equipment	_____
Miscellaneous	_____
	=====
TOTAL (use this total as Fleet Overhead Expense on Sheet 10)	\$ _____

Note: You should have some expenses for all of the above items. Do not hesitate to add additional items to those listed above.

ANNUAL MILES TRAVELED FOR ENTIRE FLEET FOR YEAR							
Overhead Expense	25,000	50,000	75,000	100,000	150,000	200,000	300,000
2,500	0.10000	0.05000	0.03333	0.02500	0.01667	0.01250	0.00833
5,000	0.20000	0.10000	0.06667	0.05000	0.03333	0.02500	0.01667
7,500	0.30000	0.15000	0.10000	0.07500	0.05000	0.03750	0.02500
10,000	0.40000	0.20000	0.13333	0.10000	0.06667	0.05000	0.03333
20,000	0.80000	0.40000	0.26667	0.20000	0.13333	0.10000	0.06667
30,000	1.20000	0.60000	0.40000	0.30000	0.20000	0.15000	0.10000
40,000	1.60000	0.80000	0.53333	0.40000	0.26667	0.20000	0.13333
50,000	2.00000	1.00000	0.66667	0.50000	0.33333	0.25000	0.16667
60,000	2.40000	1.20000	0.80000	0.60000	0.40000	0.30000	0.20000
70,000	2.80000	1.40000	0.93333	0.70000	0.46667	0.35000	0.23333
80,000	3.20000	1.60000	1.06667	0.80000	0.53333	0.40000	0.26667
90,000	3.60000	1.80000	1.20000	0.90000	0.60000	0.45000	0.30000
100,000	4.00000	2.00000	1.33333	1.00000	0.66667	0.50000	0.33333
110,000	4.40000	2.20000	1.46667	1.10000	0.73333	0.55000	0.36667
120,000	4.80000	2.40000	1.60000	1.20000	0.80000	0.60000	0.40000
130,000	5.20000	2.60000	1.73333	1.30000	0.86667	0.65000	0.43333
140,000	5.60000	2.80000	1.86667	1.40000	0.93333	0.70000	0.46667
150,000	6.00000	3.00000	2.00000	1.50000	1.00000	0.75000	0.50000
160,000	6.40000	3.20000	2.13333	1.60000	1.06667	0.80000	0.53333
170,000	6.80000	3.40000	2.26667	1.70000	1.13333	0.85000	0.56667
180,000	7.20000	3.60000	2.40000	1.80000	1.20000	0.90000	0.60000
190,000	7.60000	3.80000	2.53333	1.90000	1.26667	0.95000	0.63333
200,000	8.00000	4.00000	2.66667	2.00000	1.33333	1.00000	0.66667

Overhead Expenses – See sheet 9 for items included in Fleet Overhead.

Note: Simply cross reference your total fleet overhead expenses with your total fleet miles and carry that figure to Line 9 – Sheet 12 Summary Work Sheet.

Overhead

ANNUAL MILES TRAVELED FOR ENTIRE FLEET FOR YEAR

400,000	500,000	750,000	1,000,000	1,500,000	2,000,000	2,500,000	3,000,000
0.00625	0.00500	0.00333	0.00250	0.00167	0.00125	0.00100	0.00083
0.01250	0.01000	0.00667	0.00500	0.00333	0.00250	0.00200	0.00167
0.01875	0.01500	0.01000	0.00750	0.00500	0.00375	0.00300	0.00250
0.02500	0.02000	0.01333	0.01000	0.00667	0.00500	0.00400	0.00333
0.05000	0.04000	0.02667	0.02000	0.01333	0.01000	0.00800	0.00667
0.07500	0.06000	0.04000	0.03000	0.02000	0.01500	0.01200	0.01000
0.10000	0.08000	0.05333	0.04000	0.02667	0.02000	0.01600	0.01333
0.12500	0.10000	0.06667	0.05000	0.03333	0.02500	0.02000	0.01667
0.15000	0.12000	0.08000	0.06000	0.04000	0.03000	0.02400	0.02000
0.17500	0.14000	0.09333	0.07000	0.04667	0.03500	0.02800	0.02333
0.20000	0.16000	0.10667	0.08000	0.05333	0.04000	0.03200	0.02667
0.22500	0.18000	0.12000	0.09000	0.06000	0.04500	0.03600	0.03000
0.25000	0.20000	0.13333	0.10000	0.06667	0.05000	0.04000	0.03333
0.27500	0.22000	0.14667	0.11000	0.07333	0.05500	0.04400	0.03667
0.30000	0.24000	0.16000	0.12000	0.08000	0.06000	0.04800	0.04000
0.32500	0.26000	0.17333	0.13000	0.08667	0.06500	0.05200	0.04333
0.35000	0.28000	0.18667	0.14000	0.09333	0.07000	0.05600	0.04667
0.37500	0.30000	0.20000	0.15000	0.10000	0.07500	0.06000	0.05000
0.40000	0.32000	0.21333	0.16000	0.10667	0.08000	0.06400	0.05333
0.42500	0.34000	0.22667	0.17000	0.11333	0.08500	0.06800	0.05667
0.45000	0.36000	0.24000	0.18000	0.12000	0.09000	0.07200	0.06000
0.47500	0.38000	0.25333	0.19000	0.12667	0.09500	0.07600	0.06333
0.50000	0.40000	0.26667	0.20000	0.13333	0.10000	0.08000	0.06667

SHEET 11

SUMMARY WORK SHEET

SAMPLE #1

	COST PER UNIT PER RUNNING MILE
1. Equipment Replacement Costs (SHEET 1)	\$0.40000
2. Fuel Costs (Gas or Diesel) (SHEET 2)	\$0.76364
3. Repairs and Parts (SHEET 3)	\$0.06200
4. Federal Use Tax (SHEET 4)	\$0.01100
5. License Costs (SHEET 5)	\$0.05780
6. Insurance Costs (SHEET 6)	\$0.11734
7. Tire Costs (SHEET 7)	\$0.02467
8. Drivers Labor (SHEET 8)	\$1.00000
9. Fleet Overhead Expense (SHEET 10)	\$0.04000
10. SUBTOTAL	\$2.47645
11. PROFIT (At least 10% of Subtotal)	\$0.24760
12. TOTAL (Total cost per unit per running mile)	\$2.72410

SAMPLE ONE

Net cost \$100,000 for equipment on 5-year replacement plan. Vehicle travels 50,000 per year.
5.5 MPG @ 4.20/gallon. Driver salary \$50,000 per year. Class "Z" Registration. 750,000 fleet miles.

SAMPLE #2

	COST PER UNIT PER RUNNING MILE
1. Equipment Replacement Costs (SHEET 1)	\$0.25000
2. Fuel Costs (Gas or Diesel) (SHEET 2)	\$0.70000
3. Repairs and Parts (SHEET 3)	\$0.06200
4. Federal Use Tax (SHEET 4)	\$0.00440
5. License Costs (SHEET 5)	\$0.02890
6. Insurance Costs (SHEET 6)	\$0.11734
7. Tire Costs (SHEET 7)	\$0.02467
8. Drivers Labor (SHEET 8)	\$0.55000
9. Fleet Overhead Expense (SHEET 10)	\$0.04000
10. SUBTOTAL	\$1.77731
11. PROFIT (At least 10% of Subtotal)	\$0.17773
12. TOTAL (Total cost per unit per running mile)	\$1.95504

SAMPLE TWO

Net cost \$125,000 for equipment on 5-year replacement plan. Vehicle travels 100,000 per year.
6.0 MPG @ 4.20/gallon. Driver salary \$55,000 per year. Class "Z" Registration. 750,000 fleet miles.

COST PER UNIT
PER RUNNING MILE

1. Equipment Replacement Costs (SHEET 1) _____

2. Fuel Costs (Gas or Diesel) (SHEET 2) _____

3. Repairs and Parts (SHEET 3)
(Enter average figure from bottom of SHEET 3) _____

4. Federal Use Tax (SHEET 4) _____

5. License Costs (SHEET 5) _____

6. Insurance Costs (SHEET 6)
(Enter average figure from bottom of SHEET 6) _____

7. Tire Costs (SHEET 7)
(Enter average figure from bottom of SHEET 7) _____

8. Drivers Labor (SHEET 8) _____

9. Fleet Overhead Expense (SHEET 10)
(Enter average figure from bottom of SHEET 10) _____

10. SUBTOTAL _____

11. PROFIT (At least 10% of Subtotal) _____

12. TOTAL (Total cost per unit per running mile) _____



Association Services



1. **Legislative Representation** - Our own lobbyists have over 60 years of combined experience at the Capitol and stand up for truckers' rights before federal, state and local government bodies. Members are kept informed through legislative "hotline" e-mail alerts and **Keep on Truckin' News**.
2. **Industry Representation** - MTA staff serve as industry advisors to numerous trucking and professional organizations on local, state and national levels.
3. **Keep on Truckin' News & Monday Briefing** - Our monthly magazine is of interest to all truck operators, but available free only to MTA members. Features include articles and information on the trucking industry, government agencies, new laws and regulations. Free 'FOR SALE' ads to members. Available in both print and digital editions. **Monday Briefing** is a quick weekly read of the latest news and events, plus the Monday Diesel Price Survey issued by the USDOE to help you establish a current fuel surcharge rate.
4. **Workers' Compensation** - Through the Mid-West Truckers Risk Management Association (MTRMA), we can offer a self-funded program at savings of up to 40%, if you meet the underwriting criteria.
5. **Licensing** - MTA's licensing team is an excellent source for companies to process IRP renewals, fiscal plate renewals, receive 45 day IRP temporary permits, complete the IRP Supplement application with the required documentation, prepare title applications, file tax documents required by the Illinois Department of Revenue and answer CDL questions or help with concerns your company may have. Our processing service provides free delivery of documents and pick up of the new credentials at the Illinois Secretary of State.
6. **Heavy Use Tax (2290) & UCR Filing** - MTA can electronically file your company's Heavy Highway Use Tax (2290) and your Unified Carrier Registration (UCR) for both new filings and annual renewals.
7. **Fuel Tax Reporting** - MTA can file your IFTA renewal, original IFTA application or request additional decals. We offer preparation of your IFTA quarterly as well as the electronic filing of your IFTA quarterly.
8. **Permit Department** - Members can order Illinois oversize, overweight and quarterly permits. We can answer your questions regarding temporary and permanent fuel permits and reciprocity for some states, and exempt operating authority to many states.
9. **Truck Bail Bond Cards** - One of only two such cards recognized by the State of Illinois. Good for any violation of the Illinois Vehicle Code (outside Cook Co.) requiring bond of up to \$300.00, including overweight. Only available to members and their drivers. Costs only \$17.50 per card per year.
10. **Drug & Alcohol Testing** - Association sponsored program that meets all federal and legal requirements, including sample company drug and alcohol policy. All members are eligible at a very reasonable cost per person. We'll come to your place of business to secure urine and breath samples, which is a great savings in time and dollars to you. Also provide Drug and Alcohol-Free Workplace Testing Program for non-CDL employees. Our 'in-house' program means you'll be dealing with MTA staff to handle any issues which may arise. You've tried the rest, now use the best!
11. **Drug & Alcohol Test Clearinghouse** - MTA can assist you in complying with federal drug & alcohol test clearinghouse regulations. After registering your drivers into the program, MTA can run your queries as part of the pre-employment process for new drivers and for your existing drivers, too.
12. **Motor Carrier Compliance** - MTA staff continuously stay abreast of new regulations and any enhancements to current regulations. We offer on-line training, webinars, host spring and fall DOT Compliance Seminars at various locations around the state, as well as the compliance training offered at the annual Convention and the Truck & Trailer Show every February in Peoria. The training gives companies a sense of security that they have the latest state and federal regulation information possible.
13. **Safety Programs** - MTA offers a variety of safety training opportunities. We provide training material for Hazardous Material certification for companies and drivers. We have available Pre-Employment Screening for possible new hires. We keep in stock most of the supplies needed to meet DOT requirements. Our magazine has monthly articles with updated information on new and current regulations needed by office personnel and drivers.
14. **Member Meetings** - Meetings and seminars are held to inform members of industry problems and solutions. A great opportunity to bring questions and hear answers to your problems.
15. **Annual Convention & Truck Show** - The best investment you can make - devoted to education, information, exhibits, entertainment and recognition. Always the first weekend in February. Plenty of time to exchange ideas and information with fellow truckers. (Nearly 7,000 attend each year). *The Biggest Little Truck Show in the Country!*
16. **Profit & Cost Seminars** - Held for the benefit of our members and their families. For over 40 years these seminars have been held in locations such as Hawaii, Cuba, Alaska, Mexico, Virgin Islands, Bahamas, Dominican Republic, Europe, plus aboard many cruise ships. Check with your tax professional for deductibility.
17. **Advisory Boards** - Made up of truck operators, like yourself, from all segments of the industry and all parts of the Midwest, to assist our office on the operations and programs of the Association. Boards represent Southern, Central, Northern, Western regions and the Chicago area. If you would like to be a member of an advisory board, give us a call. Open to all members!