



**PrimePath**

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# CONSTRUCTION JOB COSTING

Prepared by:  
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# Construction Job Costing

**Project Name:** City Center Tower

**Location:** Metropolis, USA

**Project Start Date:** January 1, 2050

**Project End Date:** December 31, 2052

Cost Category	Description	Estimated Cost (USD)	Actual Cost (USD)	Variance (USD)
<b>1. Labor Costs</b>				
1.1	Site Preparation	[2,500,000]	[2,600,000]	[+100,000]
1.2	Foundation Work	[4,000,000]	[3,950,000]	[-50,000]
1.3	Superstructure	[6,500,000]	[6,700,000]	[+200,000]
1.4	Electrical and Plumbing	[3,200,000]	[3,250,000]	[+50,000]
<b>2. Material Costs</b>				
2.1	Concrete	[1,800,000]	[1,850,000]	[+50,000]
2.2	Steel	[2,000,000]	[1,950,000]	[-50,000]
2.3	Finishes and Fixtures	[1,500,000]	[1,600,000]	[+100,000]
<b>3. Equipment Costs</b>				
3.1	Cranes and Lifts	[750,000]	[800,000]	[+50,000]
3.2	Tools and Machinery	[500,000]	[450,000]	[-50,000]
<b>4. Overhead Costs</b>				
4.1	Project Management	[1,200,000]	[1,250,000]	[+50,000]
4.2	Administrative Expenses	[600,000]	[620,000]	[+20,000]
<b>5. Contingency</b>		[1,000,000]	[950,000]	[-50,000]
<b>6. Total Costs</b>		<b>[25,150,000]</b>	<b>[25,500,000]</b>	<b>+[350,000]</b>

## Summary:

- **Total Estimated Cost:** [25,150,000] USD
- **Total Actual Cost:** [25,500,000] USD
- **Total Variance:** [+350,000] USD

## Notes:

1. The project experienced a variance mainly due to increased labor and material costs.
2. Contingency funds were not fully utilized, which somewhat mitigated the overall cost overrun.
3. Several cost-saving measures were implemented, including bulk purchasing and efficient methods, but these were offset by unforeseen increases in certain areas.

## Prepared by:

[Your Name]