

ADGA						
Cost Analysis - September 2003						
	Assumptions	Assumptions				
Allocation of cost by department	1992	2002				
Registration	82%	60%	Allocation of staff time based on 10 employees with			
Show	10%	20%	3 working in registration, 1 in shows, and 1 in			
Performance Programs	8%	20%	performance programs.			
Total	100%	100%				
Total cost						
Payroll & benefits		334,264	Total less LA salaries			
Data processing	109,000	109,690	Depreciation and direct expense			
Supplies & direct overhead	173,000	166,422	Cost include supplies, telephone, postage, buildings, President & EC Committee expense, & other admin			
Cost for registration department						
Payroll & benefits	115,000	200,558	Total cost above times applicable percentage			
Data processing	89,400	65,814				
Supplies & overhead	142,350	99,853				
Total	346,750	366,226				
			Number of	Transaction	Weighted	
			transactions	Percentage	Average %	
Allocation of registration dept cost			2002			
Registration	62%	62%	35205	51%	66%	
Transfers	14%	14%	18798	27%	12%	
Memberships	22%	22%	13339	20%	21%	
Herd names	2%	2%	1060	2%	1%	
Total	100%	100%	68402	100%	100%	

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Cost per registration	5.73	6.45					
Cost of transfers	2.46	2.73					
Cost of Memberships							
% of total cost		80,569.63					
Plus direct cost							
Life member pins		348.00					
Publications (90%)		15,318.00					
Bulk mailings		17,411.74					
News & Events		19,234.28					
Annual meeting		44,599.08					
Grant & Scholarship		12,428.25					
Total membership cost		189,908.98					
Cost per membership	13.71	14.24					
Cost of Herd Name	6.90	6.91					