

WORK SHEET

For Cost Benefit Analysis of MG Programs

Category	Office	Utilities	Computer	Printing	Supplies	Coordinator Salary&Benefits	Clerical Salary&Benefits	Travel	COANR Support	Other Support	Fundraising	Vol. Time
COST												
BENEFIT												

Cost to our county:

Gross benefit to our county:

Net benefit to our county:

Explanations and Notes for Costs:

- Office-** square footage of **X** the yearly lease fee per square foot **X** the percent time used for Master Gardener Program.
 Cost example: 100 sq. feet [10' x 10'] x \$6/sq. foot = \$600 per year **X** 0.5 (50% Of time spent on MG program) = \$300.00
 Benefit example: If the Coordinator is working from home or in an office donated for MG use, the above cost would be tallied as a benefit in the worksheet.
- Utilities-** yearly cost of electricity + phone service. This would be pro-rated differently in each county. It could be based on use of office space dedicated to the MG program or % of paid Extension staff hours devoted to the MG program.
- Computer-** cost of computers, LCD projectors and other AV equipment.
 Cost example: Depreciated yearly value (e.g. a \$2,000 computer with a 5 year useful life would cost \$400/yr.) If you paid an outside contractor to repair or upgrade computers it would show up as a cost here.
 Benefit example: College of Ag IT support is included in COANR support below as a benefit. If computers, computer software, and maintenance were donated- a dollar amount would be entered on benefit side.
- Printing-** actual cost of printing Extension materials and Master Gardener information for mass distribution. This would be entered as a benefit if donated.
- Supplies-** yearly cost of office supplies divided by the number of paid Extension Staff (if there is a paid Coordinator) + cost of products and supplies used specifically for Master Gardeners (logo pens, display boards, etc.) Value of supplies is a benefit if they are donated and a cost if Extension paid.

6. **Coordinator Salary and Benefits-** percent of salary earned by Extension staff person responsible for the MG Program (i.e. 100%, 50%). If the MG Coordinator is an unpaid volunteer then calculate the number of hours spent per year \times \$17.80 / hr. and include that figure here as a benefit as long as the hours are deducted from the total number of volunteer reported for the year. Benefits are calculated to be $0.33 \times$ salary provided (hourly wage). If no benefits provided, then place this value in the benefit column as the paid coordinator is donating this to Extension.
7. **Clerical Salary and Benefits-** hourly rate of support personnel + 0.33 for benefits \times number of man-hours/year contributed to MG program by Extension paid staff (cost), or donated by volunteers (benefit).
8. **Travel-** Travel costs of Coordinator and reimbursed by MCE (cost); donated travel to MG Program by Coordinator + travel by volunteers at \$0.34/mile (benefit)

Other Possible Costs: security, parking, janitorial services, etc.

NOTE: Unless otherwise specified, it is assumed that costs are paid by county/city funds.

Explanations and Notes for Benefits:

9. **COANR (College of Ag & Natural Resources) Support-** This conservative estimate includes in-kind support and training provided by the County/City Extension Director or Ag Educators responsible for the MG program, State MG Office, campus and field faculty, IT and other staff support that directly and indirectly benefits trainees and active volunteers. Multiply \$100 \times the number of volunteers.
10. **Other Support-** This includes support, training, and assistance from businesses, non-profit groups, and MGs (including materials and supplies, services, classes) in support of MG activities and projects..
11. **Fundraising-** Includes grants, fund raising activities, and monetary donations.
12. **Volunteer Time-** \$17.80/hr. \times number of hours donated for the year (2004)

The value of volunteer time is based on the average hourly earnings of all production and non-supervisory workers on private non-farm payrolls (as determined by the Bureau of Labor Statistics). INDEPENDENT SECTOR takes this figure and increases it by 12% to estimate for fringe benefits. Maryland ranked 10th in the U.S for value of volunteer time in 2002.

(Source: www.independentsector.org. This figure is updated yearly. You can also estimate the number of FTEs- full-time equivalents- represented by MG hours by dividing the total number of hours by 2080 40 hour workweek for a full-time worker).

Examples of Other Measurable Benefits: Estimate the \$ value of vegetables grown in a new community garden started with the help of MGs.

NOTE: Be careful note to “double-count” a benefit. For example, if MGs clean up a vacant lot for a beautification project you should only count the hours spent by volunteers and not include the savings to the county from not having to send a crew to clean and mow the lot.

Introduction to Cost/Benefit Analysis Worksheet for County/City Master Gardener Programs

We know that Master Gardener programs and projects make a difference in our state by delivering important educational programs and services to residents and community groups. But can we prove it quickly and easily when asked for documentation? The need for a cost/benefit worksheet was identified in 2004 by the State Strategic Planning Committee. This state-wide worksheet is based on one that John Foerster, Baltimore City MG Coordinator, created for the Baltimore MG program.

This worksheet is designed to be a “flexible template”; that is, you decide which costs and benefit items to include. You can add, subtract, or combine the categories in the template to best reflect your MG program. Enter data into the Excel worksheet and you can quickly produce a “net benefit” figure. You will see that some items that might be a cost for one county may appear as a benefit for another county. For example, printing costs may come out of the county Extension budget, but they may also be paid for with revenue generated by program activities, or they may be subsidized by a local print shop making an in-kind donation.

Spending a few hours each year completing this worksheet will give your MG program a powerful tool for showing the program’s value in dollars and cents. Obviously, this worksheet cannot capture the many other benefits of our work- elevated environmental consciousness of youth, changed behaviors that improve water and soil quality, teaching residents to identify and remove non-native invasive plants, etc. You can demonstrate the full value of your MG program by combining this worksheet with your annual report or summary of MG activities. It’s helpful to create visual aids (e.g. pie and bar charts) to illustrate costs and benefits. Power point presentations and posters enable you to tie in pictures, graphics and specific project impacts to build your case for financial support. Late winter might be a good time to complete the worksheet- after all of the previous year’s hours have been entered into the database.

Before you start filling in the boxes, think the intended audience and what you are trying to accomplish by presenting these data. Is it to secure a grant from a local foundation or a national foundation? Is it to increase county funding for the MG Coordinator position? Is it to show the importance of the MG program to local partners? The answers to these questions will determine how you show costs and benefits. For example, the elected county officials may want to see how program costs are divided between state and local funds. For securing a grant from a national foundation, you may want to show how program benefits extend beyond your county or city borders.

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