

## Costsheet A – Variable Costs



Variable costs vary directly to the quantity of product produced. Here are some common variable costs categorized into costs directly related to the manufacturing and those costs that support the manufacturing of the product (overhead). Add more costs specific to your product.

Variable Cost Item	\$ Per Unit Cost Estimate
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### Manufacturing Costs

Ingredients (Costsheet C)	_____
Production Labour (Costsheet D)	_____
Packaging &: Labelling (Costsheet E)	_____
Facility rental (by the hour or day)*	_____
Utilities**	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	
Other: _____	

### Non-Manufacturing (Overhead) Costs

Distribution (Costsheet F)	_____
Other: _____	_____
Other: _____	_____
Other: _____	_____
Other: _____	_____

**Total Variable Costs Per Unit** **\$** \_\_\_\_\_

\* Facility rental is included here if you rent by the hour or day.

\*\* Utilities are included here if your costs increase when in production.