

Costsheet B – Fixed Cost Checklist



Fixed costs do not vary with your production volume. You incur these costs regardless of your production level, even when production is shut down. Note that in this course you will be pricing with one product so that all fixed costs apply to that product. Generally, if several products are produced, you would apply the fixed costs proportionately.

Here are some common fixed cost items categorized into manufacturing and non-manufacturing costs. Add more costs specific to your product.

Fixed Cost Item	\$ Per Unit Cost Estimate
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Manufacturing Costs

Facility rental	_____
Property tax	_____
Depreciation	_____
Maintenance & janitorial	_____
Insurance	_____
Interest	_____
Other: _____	_____
Other: _____	_____

Non-Manufacturing (Overhead) Costs

Lease office equipment	_____
Licences / Permits	_____
Telephone	_____
Promotion / Advertising	_____
Administrative Salaries	_____
Accounting	_____
Insurance	_____
Subscriptions	_____
Other: _____	_____
Other: _____	_____
Other: _____	_____

Total Yearly Fixed Costs \$ _____

Units Produced per Year = _____

Fixed Costs per Unit \$ _____