

Packaging Cost:

Cost of Each Package _____ Cost of Closure _____ Cost of Tray _____ Cost of Labels _____ Per
Package
_____ + _____ + _____ + _____
= _____

Packaging Cost ÷ Number of Units Per Package = Packaging Cost Per Unit (E) _____

Labor Cost:

Total Minutes of Direct Labor Per Batch _____ ÷ 60 Minutes = Hours Per Batch _____

Average Labor Rate Per Hour _____ x Hours Per Batch = Cost Per Batch _____

Cost Per Batch _____ ÷ Units Per Batch _____ = Cost Per Unit (F) _____

Overhead Cost:

Total Minutes Per Batch _____ ÷ 60 Minutes = Hours Per Batch _____

Overhead Rate Per Hour _____ x Hours Per Batch = Cost Per Batch _____

Cost Per Batch _____ ÷ Units Per Batch _____ = Cost Per Unit (G) _____

Legend:

Total Raw Material Cost = B + D + E = _____ (J)

Total Weight Lbs (A) x 16 = Total Ounces Per Batch (H) _____

Total Ounces Per Batch (H) _____ ÷ Unit Scaling Weight _____ = Units Per Batch (I) _____

Total Raw Material Cost (J) _____ ÷ Units Per Batch (I) _____ = Raw Material
Cost Per Unit

_____ (K)

(continued)

Summary:

Raw Material Cost Per Unit (I)	_____
+ Packaging Cost Per Unit (E)	_____
+ Labor Cost Per Unit (F)	_____
+ Overhead Cost Per Unit (G)	_____
= Cost Per Unit	\$ _____
x Units Per Package	_____
= Production and Ingredient Cost Per Package	\$ _____

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