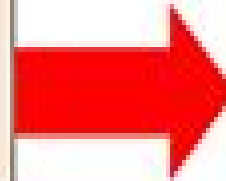


A Pricing and Profit Example Using the Cost-Plus Pricing Formula

STEP 1

Base cost = unit cost of the product

Example = \$10

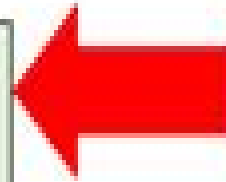


STEP 2

Add in share of fixed costs = total fixed costs to be covered / number of units sold

Example = \$1,200 fixed costs / 500 unit sales per week = \$2.40 per unit

Total unit cost = \$12.40

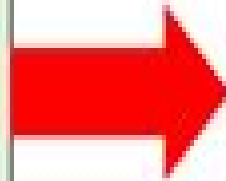


STEP 3

Mark-up the total unit cost by the profit margin percentage required by the firm to calculate retail price

Example = unit cost = \$12.40 X 30% markup

Retail price = \$16.12



STEP 4

Calculate expected profit contribution, based upon expected sales at that retail price

Example = \$16.12 (price) less \$12.40 (cost) = \$3.72 (margin) X 500 expected sales

Expected product profits = \$1,860/week

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