	Cost Component	SKU 1	SKU 2	
1	Substrate Cost	33%	41%	1
	Total Ink Cost	%0	3%	
	Total Coating Cost	8%	10%	
	Additional Ink Cost	1%	3%	
	Machine Setup Costs	8%	3%	
	Raw Material-	31%	17%	
	Conversion Costs			
	Cutting Costs	1%	1%	
	Packaging Costs	4%	3%	
	Inspection Costs	2%	3%	
	Other Overhead	4%	%9	
	Transportation	1%	1%	
	Profit Margin	2%	2%	
	Supernormal Profit	%0	2%	
72	Ouoted Price	100%	100%	