





Some costs **do not change** with the  
number of units produced



Taxes

Insurance

Managers'  
Salaries

Rent



Stay the same when producing more

Stay the same when producing less

Fixed Costs

Interest  
Payments

Advertising

Some costs **do not change** with the number of units produced

Managers' Salaries

Insurance

Rent

Interest Payments

Taxes

Advertising

**Fixed Costs**

Stay the same when producing more  
Stay the same when producing less

Fixed Costs: Do not  
change with  $Q$

Fixed Costs

Insurance  
Secretaries

Interest  
Payments

Property Taxes