

Typical structure for this type of brainstorming question

Typical fixed costs

- Occupancy costs (rent, property maintenance, utilities, insurance, depreciation)
- Equipment-related costs (maintenance (incl. spare parts), utilities, depreciation)
- Marketing expenses
- Overhead salaries (management and all kind of central services/shared functions like finance, legal, HR, IT, etc.)
- R&D expenses
- Logistics/transportation



Typical variable costs

- Labor
- Raw materials
- Sales commissions/distribution commissions
- Discounts

