WERKBANK
BERATUNG

CHECKLIST 02 · CHECK YOUR PRICE LIST

Check your price list: 9 questions for your costing

Nine questions we ask first in a pricing review. Work through them against your own price list and note every answer that makes you uncomfortable. From three uncomfortable answers onwards it is worth recalculating — with us or without us.

Where the numbers came from

01 What year do the machine cost rates in your costing date from? If the answer is "a colleague did that back then", the question has already answered itself.

02 Have energy costs been carried forward into those rates since 2022, or are the old values still in there?

03 Is setup costed separately or hidden in the unit price? And at what batch size does that tip over?

What is missing from the costing

04 Are design, programming and work preparation visible as their own line — or do they disappear into the overhead uplift?

05 How do you cost scrap and rework? With one blanket percentage, or per process?

06 Do packaging, transport and inspection documentation appear anywhere as a number of their own?

What actually happens in the end

07 How much discount do your sales people really give on average — and who may give how much without asking?

08 Which five positions bring the most turnover, and which five bring the most contribution margin? Are they the same five?

09 On how many positions do you know for certain that you make money? Name the number, not the feeling.

The short calculation you can do yourself

Take one completed order from last quarter. From the invoiced amount subtract the material, then the production hours actually booked multiplied by your cost rate, then the setup, then everything that was reworked. What is left is your contribution margin on that order. Do it for five orders. On at least one of them you will be surprised.

> *If you find that the booked hours for this calculation do not exist, your subject is not the price list but the feedback coming off the shop floor. That is checklist 03.*