

Direct Costs Worksheet



Centers

Direct Costs (also known as variable costs) are costs directly related to the service you provide (e.g., food and teacher's pay). Direct costs vary based on how many children you care for.

Based on the estimated figures for your child care, fill in the worksheet below.

	Total costs per day	/	# of children =	Cost per child per day
Breakfast	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
Snack	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
Lunch/Supper	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
Salaries (other than director and assistant director)	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
Payroll Taxes (for above salaries only)	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
	\$ _____		_____	\$ _____
Total costs per child per day				\$ _____
# of days per week open				_____
Total direct costs per child per week (=Total costs per child per day x # of days per week)				\$ _____