

TABLE 14.—RANGE OF PER PRODUCT AND TOTAL TESTING COSTS FOR SMALL BUSINESSES

	Low	Medium	High
Cost per Product	\$261	\$291	\$371
Total Testing Cost	\$13,311,000	\$14,841,000	\$18,921,000

Under this final rule many more labels will have to be changed than under the proposed rule. FDA has used the new Labeling Cost Model to re-estimate the relabeling costs of this final rule. FDA estimated reprinting costs for information panels on a per label (SKU) basis. FDA assumed that the proportion

of SKUs from small businesses as a whole equaled the proportion in the EED (73 percent). Across product categories the average low relabeling cost per SKU is about \$1,100 and the average high relabeling cost per SKU is \$2,600. The reported estimated costs of changing labels varies within a product

category because different packaging converters and food manufacturers reported different costs to RTI International. Table 15 shows the total estimated costs of relabeling per product category and for all small businesses affected.

TABLE 15.—RANGE OF RELABELING COSTS FOR SMALL BUSINESSES BY PRODUCT CATEGORY

Product Categories	SKUs Changed	Low	Medium	High
Baked Goods	9,100	\$7,987,000	\$11,870,000	\$19,879,000
Baking Ingredients	1,200	\$1,179,000	\$1,737,000	\$2,846,000
Baby Foods	100	\$120,000	\$182,000	\$295,000
Selected Beverages	6,600	\$8,666,000	\$12,161,000	\$18,569,000
Breakfast Foods	700	\$585,000	\$903,000	\$1,492,000
Selected Candy	3,000	\$3,505,000	\$5,091,000	\$7,819,000
Selected Condiments, Dips and Spreads	2,700	\$2,939,000	\$4,358,000	\$6,777,000
Dairy Foods	6,400	\$7,843,000	\$11,698,000	\$18,273,000
Desserts	2,600	\$2,016,000	\$3,112,000	\$5,141,000
Dietary Supplements	5,900	\$9,818,000	\$14,680,000	\$24,850,000
Selected Dressings and Sauces	2,000	\$2,123,000	\$3,177,000	\$4,933,000
Eggs	1,800	\$1,448,000	\$2,114,000	\$3,713,000
Entrees	1,800	\$1,469,000	\$2,247,000	\$3,673,000
Fats and Oils	600	\$554,000	\$847,000	\$1,349,000
Fruits and Vegetables	5,500	\$5,421,000	\$7,968,000	\$13,054,000
Seafood	1,000	\$1,264,000	\$1,855,000	\$2,764,000
Side Dishes and Starches	3,000	\$2,454,000	\$3,741,000	\$6,201,000
Snack Foods	2,600	\$2,631,000	\$3,860,000	\$6,204,000
Soups	500	\$591,000	\$872,000	\$1,353,000
Weight Control Foods	100	\$143,000	\$207,000	\$357,000
Total	57,200	\$62,754,000	\$92,590,000	\$149,640,000

Table 16 of this document shows the total costs to small businesses of the final rule. The adjusted total costs of the

final rule equal the unadjusted total minus 1.8 percent of the total cost of the rule to all businesses (see 58 FR 2927 at

2928, January 6, 1993). The average cost per small business is about \$12,000.