

# ESTIMATION OF COST INGREDIENTS

## FILLING : PASTRY CREAM (40 PCS)

INGREDIENTS A		PRICE (RM) / PER UNIT	COST PRICE (RM)
Full cream milk	250 ml	8.00 / 1 liter	3.12
INGREDIENTS B			
Egg	1 nos	18.00 / 30 nos	0.60
Castor sugar	50 gm	6.00 / 500gm	0.60
Custard powder	13 gm	5.00 / 500gm	0.13
Corn starch	15 gm	4.00 / 500gm	0.12
Vanilla essence	1 tsp (5ml)	39.00 / 1 liter	0.23
INGREDIENTS C			
Whipping cream	125 ml	16.00 / 1 liter	2.00
<b>TOTAL PRICE / RECIPE</b>		<b>6.80</b>	

## PACKAGING (16 PCS / BOX)

PACKAGING	PRICE (RM) / PER UNIT	COST PRICE (RM)
Box – 10' x 10' (25pcs / box)	2.20	2.20
Sticker	0.50	0.50
<b>TOTAL PRICE / RECIPE</b>	<b>2.70</b>	

## TOTAL COST OF 2 BOX (16PCS X 2 BOX)

COST OF RAW MATERIAL – RM 4.47 + RM 6.80 = RM 11.27

COST OF UTILITIES – RM 6.00

COST OF RAW MATERIAL + COST OF UTILITIES + PACKAGING  
RM 11.27 + RM 6.00 + RM 5.40 = RM 22.70 ( 2 Box of creampuff)

1 Box = RM 11.35

COST SELLING PRICE (RM 1.50/PCS) FOR 16PCS/BOX = RM 24.00  
PROFIT COST FOR 1 BOX = RM24.00 – RM 11.35 = RM 12.65

The calculation is only an estimate for a normal creampuff (without any other additional flavors such as fruit, chocolate or others)