

Cupcake Battle Food Cost Calculation

Name of Participant: **SAMPLE** Chapter: **SAMPLE**

Number of Portions: 24 Name of Recipe: Superior Chocolate Plus

INGREDIENTS						INGREDIENT COSTS		
Item	Original Container	Price Per Original Container	Number Units in Original Container	Recipe Units	Unit Cost	Amount Used in Recipe (number or fraction)	Cost for Recipe	Cost Per Portion (Per Cupcake)
All-Purpose Flour	5lb bag	\$2.46	19	cup	\$0.13	2.50	\$0.33	\$0.01
Unsweetened Cocoa Powder	8oz can	\$2.66	3	cup	\$0.89	0.50	\$0.45	\$0.02
Baking Soda	16 oz box	\$0.58	101	tsp.	\$0.01	1.00	\$0.01	\$0.00
Salt	26oz box	\$0.62	123	tsp.	\$0.01	0.50	\$0.01	\$0.00
Butter	16oz pkg	\$2.98	2	cup	\$1.49	1.25	\$1.86	\$0.08
Granulated Sugar	4lb bag	\$1.98	9.5	cup	\$0.21	2.00	\$0.42	\$0.02
Eggs - Large	carton	\$2.80	18	egg	\$0.16	4.00	\$0.64	\$0.03
Sour Cream	1lb carton	\$1.98	16	oz	\$0.12	8.00	\$0.96	\$0.04
Milk	1 gallon	\$3.58	16	cup	\$0.22	1.00	\$0.22	\$0.01
Red Food Coloring	1oz bottle	\$2.48	1	oz	\$2.48	1.00	\$2.48	\$0.10
Pure Vanilla Extract	2oz bottle	\$4.12	12	tsp.	\$0.34	2.00	\$0.68	\$0.03
Cream Cheese	8oz pkg	\$2.18	8	oz	\$0.27	4.00	\$1.08	\$0.05
Powdered Sugar	32oz bag	\$1.86	32	oz	\$0.06	16.00	\$0.96	\$0.04
Peppermint Extract	1oz bottle	\$2.98	1	oz	\$2.98	0.04	\$0.12	\$0.00
Cupcake Liners	package	\$1.99	75	-	\$0.03	24.00	\$0.72	\$0.03

Calculations

Unit Cost = Price for Original Container ÷ Number of Units per Original Container

Cost for Recipe = Unit Cost x Amount Used in Recipe

Cost Per Portion = Cost for Recipe ÷ Number of Portions

Selling Price = Cost Per Portion x \$3.00

Total Recipe Cost	\$10.94	
Per Portion Cost		\$0.46
Selling Price		\$1.38

