

Butter cookie cost sheet

Cost sheet formatted from an app CSV export

12 servings / 0% tax

Recorded cost per serving

154.50 JPY

Includes ingredients, labor, overhead, and packaging

Total for 12 servings

1,854 JPY

Total cost / 12 servings

Selling price / serving

480 JPY

Price less recorded costs

325.50 JPY

67.8% of the selling price

Price at 65% target margin

441.43 JPY

154.50 / (1 - 0.65)

Cost breakdown

Unit: JPY / 12 servings

Ingredient / cost	Quantity	Purchase price / calculation	Cost
Cake flour	600 g	1 kg / JPY 400	240
Butter	300 g	450 g / JPY 900	600
Sugar	180 g	1 kg / JPY 300	54
Eggs	4	10 eggs / JPY 300	120
Ingredients subtotal			1,014
Labor		Per batch	600
Overhead		Per batch	120
Packaging		JPY 10 x 12 servings	120
Total recorded cost		12 servings	1,854

Reading the figures

Price less recorded costs = selling price - recorded cost per serving.

Actual taxes, additional expenses, and selling losses are not included in this example.

Fictional calculation example. This does not represent the business's net profit.