

Recipe and plate costing

Copper Oven Bakery | period 2026-08-20 to 2026-09-02 | currency CAD | snapshot 2026-09-08

Every cost below is built from a purchase pack price, converted to the unit the recipe is written in, then adjusted for yield. Fictional operating data.

Purchase packs and unit conversion

Ingredient	Pack	Pack price	Per stock unit	Per recipe unit
Bread Flour	Sack 25 kg	36.50	1.460000 / kg	0.00146000 / g
Butter	Case 20 x 500 g	77.90	7.790000 / kg	0.00779000 / g
Eggs	Case 180 (6 trays of 30)	63.00	0.350000 / each	0.35000000 / each
Sugar	Sack 25 kg	50.75	2.030000 / kg	0.00203000 / g
Dark Chocolate	Case 2 x 5 kg callets	91.60	9.160000 / kg	0.00916000 / g
Fresh Yeast	Case 20 x 500 g	52.00	5.200000 / kg	0.00520000 / g

Plate costs

MENU-01 Yeasted loaf at 7.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Bread Flour	500.000 g	90%	555.556 g	0.8111
Fresh Yeast	10.000 g	100%	10.000 g	0.0520
Plate cost				0.86

Food cost 11.47 percent. Gross margin 6.64 CAD, which is 88.53 percent of the menu price.

MENU-02 Butter croissant at 4.25 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Bread Flour	70.000 g	90%	77.778 g	0.1136
Butter	35.000 g	100%	35.000 g	0.2727
Sugar	8.000 g	100%	8.000 g	0.0162

Plate cost 0.40

Food cost 9.41 percent. Gross margin 3.85 CAD, which is 90.59 percent of the menu price.

MENU-03 Chocolate bun at 4.75 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
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Bread Flour	80.000 g	90%	88.889 g	0.1298
Butter	15.000 g	100%	15.000 g	0.1169
Dark Chocolate	25.000 g	100%	25.000 g	0.2290
Plate cost				0.48
Food cost 10.11 percent. Gross margin 4.27 CAD, which is 89.89 percent of the menu price.				

MENU-04 Sweet butter roll at 4.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Bread Flour	80.000 g	90%	88.889 g	0.1298
Butter	25.000 g	100%	25.000 g	0.1948
Sugar	18.000 g	100%	18.000 g	0.0365
Plate cost				0.36
Food cost 8.00 percent. Gross margin 4.14 CAD, which is 92.00 percent of the menu price.				

Period cost of goods sold

Line	Amount CAD
Opening inventory at standard cost	1479.58
Purchases (24 invoiced rows in period)	2420.01
Closing inventory at standard cost	(3276.15)
Cost of goods sold	623.44
Net menu sales in period	6651.14
Food cost percent	9.37

Yield tests

Test	Ingredient	Raw	Trimmed	Trim yield	Cooked	Factor
YT-01	Bread Flour	2000.0	1800.0	90.00%	1368.0	0.6840
YT-02	Butter	1500.0	1500.0	100.00%	1140.0	0.7600

What the other files in this folder do

recipe-costing.xlsx repeats this costing with live formulas instead of values.

inventory-count-sheet.csv and inventory-variance.xlsx compare the counted closing stock against the theoretical closing stock.

cogs-report.xlsx carries the same cost of goods sold with its reconciliation worked out line by line.

README.md lists the files that deliberately disagree with one another and says exactly how far apart they are.

All entities, staff, prices and transactions are fictional. Recipe quantities are costing inputs, not food-safety or production instructions.