

Pikelets and Profits

by

Debbie Tobin

Canteen Manager and ACTSCA committee member

We all realise the need to prepare more food items in the canteen, but we also need to be aware of using our time wisely and efficiently in order to improve an achievable profit.

As an example of this, I spent an hour making 30 pikelets, 55 mini-muffins and 12 jelly cups. I have itemised the cost of ingredients, labour costs and the profit or loss which you can make on these particular items. I did not include extras such as muffin cases (if used) or wrapping paper. I hope you find it an interesting exercise!

<u>PIKELETS</u>	<u>COST</u>
30 @ 6-7cm size	
2 cups SR flour	\$0.50
½ cup sugar	\$0.30
1 egg	\$0.30
Bi-carbonate soda	\$0.05
600 ml. milk	\$1.20
Total cost of ingredients	\$2.35
PLUS: ½ hour of wages	\$8.76
<u>TOTAL COST</u>	<u>\$11.11</u>
Sale of pikelets @ 20 cents each	\$6.00
Minus cost of ingredients & wages	\$11.11
<u>LOSS of</u>	<u>\$5.11</u>

<u>MINI-MUFFINS</u>	<u>COST</u>
55 muffins	
6 cups Muffin mix	\$3.90
Chocolate Chips	\$1.00
Cost of ingredients	\$4.90
<u>JELLY CUPS (12)</u>	<u>COST</u>
4 packets jelly crystals	\$2.00
12 cups	\$0.60
12 spoons	\$0.36
Cost	\$2.96
Cost of combined ingredients	\$7.86
PLUS: ½ hour of wages	\$8.76
<u>TOTAL COST</u>	<u>\$16.62</u>
Sale of muffins @ 50 cents each	\$27.50
Sale of jelly cups @ 60 cents each	\$7.20
Total sales of	\$34.70
Minus cost of ingredients & wages	\$16.62
<u>PROFIT of</u>	<u>\$18.08</u>

As you can see from the above calculations I made 30 pikelets in half an hour which sold for 20 cents each. After considering the costs of ingredients and wages I made a **LOSS** of \$5.11. In the other half an hour I made the 55 mini-muffins and the 12 jelly cups. These sold for a combined total of \$34.70, but I made a **PROFIT** of \$18.08.

No matter who makes the food items, whether it is paid canteen staff member or a volunteer the value of the time spent should still be included when working out the selling price.

The conclusion that I reached is that to make and sell the mini-muffins and jelly cups is a more efficient and profitable way of using precious time while also providing an extra 37 profitable food items for sale.

I suppose that the moral of this tale is that the correct pricing of all the ingredients and extras involved in making and selling any food item is essential so that your canteen can continue to keep its head above water.