



BATCH COSTING

The price of the ingredients in a loaf of bread is relatively inexpensive. Certainly, the ingredient cost in a loaf of lean dough, for example a baguette or ciabatta, is astonishingly modest. Of course this changes quickly when we add cheese, olives, or other costly ingredients. Whether a baker is making breads that cost a dime per pound of dough or a dollar, it is equally important that he or she knows how to compute the batch cost for a given quantity of dough. Let's take an example: we make a batch of dough using the following weights:

FLOUR	100#
WATER	66#
SALT	2#
YEAST	1.5#

A simple arithmetic tells us that we are making 169.5# of dough. We now consider the cost per pound of our ingredients:

FLOUR	\$.18 per pound
WATER	\$.00 per pound
SALT	\$.09 per pound
YEAST	\$.56 per pound

Note that although we are considering the water to be free, it is still included in the dough weight. Now we compute the entire batch cost:

FLOUR	$$.18 \times 100 = \18.00
WATER	\$.00
SALT	$$.09 \times 2 = \$.18$
YEAST	$$.56 \times 1.5 = \$.84$
BATCH COST	\$19.02

We now know that it has cost us \$19.02 in ingredients to make 169.5# of dough. To compute the cost of one pound of dough, we divide the batch cost by the dough weight:

$19.02/169.5 = \$.112$	
BATCH COST	1.2¢ per pound of dough.