

Costing Per reusable Diaper			
Raw Materials (1 diaper)			
Item	Qty	Cost (KSh)	Cost in USD-(0.0078)
Waterproof outer fabric (PUL)	0.35 m	160	1.248
Inner stay-dry fabric (microfleece fabric)	0.30 m	120	0.936
Absorbent insert fabric (microfiber/cotton)	1 insert	100	0.78
Elastic (legs + back)	1m	50	0.39
Plastic snaps / Velcro	Set	20	0.156
Thread both traight and serge	—	25	0.195
Total material cost		475	3.705
Labour cost	2	400	3.12
Centre overheads			
Electricity	1	20	0.156
Rent allocation	1	30	0.234
Machine maintance	1	25	0.195
Total Labour and overheads		475	3.705
Total Production Cost Per Diaper			
Category		Cost	USD-0.0078
Materials		475	3.705
Labour		400	3.12
Overheads		75	0.585
Total		950	7.41

If sold in the market, the following will apply.

Suggested Selling Price

Channel	Price
Wholesale	KSh 1050
Retail	KSh 1,150

Profit Estimate

If sold at KSh 1,150:

Profit per diaper = KSh 200

If producing **500 diapers/month**:

Monthly Gross Profit = KSh 100,000