

Recipe and plate costing

Alder Table Bistro | 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
Chicken Breast	Case 4 x 2.5 kg vac-pack	114.90	11.490000 / kg	0.01149000 / g
Tomatoes	Crate 9 kg	26.37	2.930000 / kg	0.00293000 / g
Potatoes	Sack 20 kg	36.00	1.800000 / kg	0.00180000 / g
Cream	Case 12 x 1 L	72.96	6.080000 / l	0.00608000 / ml
Mixed Greens	Case 6 x 1.5 kg	49.50	5.500000 / kg	0.00550000 / g
Olive Oil	Case 4 x 5 L	164.00	8.200000 / l	0.00820000 / ml

Plate costs

MENU-01 Roast chicken plate at 24.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Chicken Breast	200.000 g	90%	222.222 g	2.5533
Potatoes	220.000 g	100%	220.000 g	0.3960
Olive Oil	15.000 ml	100%	15.000 ml	0.1230

Plate cost 3.07

Food cost 12.79 percent. Gross margin 20.93 CAD, which is 87.21 percent of the menu price.

MENU-02 Tomato soup at 11.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Tomatoes	250.000 g	90%	277.778 g	0.8139
Cream	60.000 ml	100%	60.000 ml	0.3648
Olive Oil	10.000 ml	100%	10.000 ml	0.0820

Plate cost 1.26

Food cost 10.96 percent. Gross margin 10.24 CAD, which is 89.04 percent of the menu price.

MENU-03 Garden salad at 13.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Mixed Greens	120.000 g	90%	133.333 g	0.7333
Tomatoes	80.000 g	100%	80.000 g	0.2344
Olive Oil	15.000 ml	100%	15.000 ml	0.1230

Plate cost 1.09

Food cost 8.38 percent. Gross margin 11.91 CAD, which is 91.62 percent of the menu price.

MENU-04 Potato gratin at 12.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Potatoes	220.000 g	90%	244.444 g	0.4400
Cream	80.000 ml	100%	80.000 ml	0.4864
Olive Oil	10.000 ml	100%	10.000 ml	0.0820

Plate cost 1.01

Food cost 8.08 percent. Gross margin 11.49 CAD, which is 91.92 percent of the menu price.

Period cost of goods sold

Line	Amount CAD
Opening inventory at standard cost	1736.91
Purchases (24 invoiced rows in period)	2834.82
Closing inventory at standard cost	(2996.92)
Cost of goods sold	1574.81
Net menu sales in period	15780.80
Food cost percent	9.98

Yield tests

Test	Ingredient	Raw	Trimmed	Trim yield	Cooked	Factor
YT-01	Chicken Breast	2000.0	1800.0	90.00%	1368.0	0.6840
YT-02	Tomatoes	2250.0	2025.0	90.00%	1539.0	0.6840
YT-03	Potatoes	2500.0	2250.0	90.00%	1710.0	0.6840
YT-04	Mixed Greens	3000.0	2700.0	90.00%	2052.0	0.6840
YT-05	Cream	1500.0	1500.0	100.00%	1350.0	0.9000

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.