

Recipe and plate costing

Ember Lane Pizza | 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
Pizza Flour	Sack 25 kg	45.00	1.800000 / kg	0.00180000 / g
Mozzarella	Case 4 x 2.3 kg	77.56	8.430435 / kg	0.00843044 / g
Crushed Tomatoes	Case 6 x #10 cans (6 x 2.84 kg)	47.71	2.799883 / kg	0.00279988 / g
Pepperoni	Case 2 x 2.5 kg	61.95	12.390000 / kg	0.01239000 / g
Basil	Case 12 x 100 g	15.38	12.816667 / kg	0.01281667 / g
Pizza Box	Bundle of 50	27.50	0.550000 / each	0.55000000 / each

Plate costs

MENU-01 Margherita pizza at 17.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Pizza Flour	180.000 g	90%	200.000 g	0.3600
Mozzarella	100.000 g	100%	100.000 g	0.8430
Crushed Tomatoes	90.000 g	100%	90.000 g	0.2520
Basil	3.000 g	100%	3.000 g	0.0385
Pizza Box	1.000 each	100%	1.000 each	0.5500
Plate cost				2.04

Food cost 12.00 percent. Gross margin 14.96 CAD, which is 88.00 percent of the menu price.

MENU-02 Pepperoni pizza at 20.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Pizza Flour	180.000 g	90%	200.000 g	0.3600
Mozzarella	100.000 g	100%	100.000 g	0.8430
Crushed Tomatoes	90.000 g	100%	90.000 g	0.2520
Pepperoni	60.000 g	100%	60.000 g	0.7434
Pizza Box	1.000 each	100%	1.000 each	0.5500

Plate cost	2.75
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Food cost 13.75 percent. Gross margin 17.25 CAD, which is 86.25 percent of the menu price.

MENU-03 White cheese pizza at 18.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Pizza Flour	180.000 g	90%	200.000 g	0.3600
Mozzarella	150.000 g	100%	150.000 g	1.2646
Pizza Box	1.000 each	100%	1.000 each	0.5500
Plate cost				2.17

Food cost 11.73 percent. Gross margin 16.33 CAD, which is 88.27 percent of the menu price.

MENU-04 Basil tomato pizza at 18.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Pizza Flour	180.000 g	90%	200.000 g	0.3600
Mozzarella	80.000 g	100%	80.000 g	0.6744
Crushed Tomatoes	120.000 g	100%	120.000 g	0.3360
Basil	6.000 g	100%	6.000 g	0.0769
Pizza Box	1.000 each	100%	1.000 each	0.5500
Plate cost				2.00

Food cost 11.11 percent. Gross margin 16.00 CAD, which is 88.89 percent of the menu price.

Period cost of goods sold

Line	Amount CAD
Opening inventory at standard cost	3388.69
Purchases (24 invoiced rows in period)	3636.18
Closing inventory at standard cost	(3914.44)
Cost of goods sold	3110.43
Net menu sales in period	25954.50
Food cost percent	11.98

Yield tests

Test	Ingredient	Raw	Trimmed	Trim yield	Cooked	Factor
YT-01	Pizza Flour	2000.0	1800.0	90.00%	1368.0	0.6840
YT-02	Mozzarella	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.