

Recipe and plate costing

Juniper Corner Cafe | 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
Coffee Beans	Case 4 x 1 kg	81.08	20.270000 / kg	0.02027000 / g
Whole Milk	Crate 12 x 2 L	43.92	1.830000 / l	0.00183000 / ml
Oat Drink	Case 12 x 1 L	33.60	2.800000 / l	0.00280000 / ml
Sourdough Bread	Tray of 12 loaves	70.32	5.860000 / each	5.86000000 / each
Eggs	Case 180 (6 trays of 30)	57.60	0.320000 / each	0.32000000 / each
Avocado	Box of 48	76.80	1.600000 / each	1.60000000 / each

Plate costs

MENU-01 Flat white at 4.75 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Coffee Beans	18.000 g	90%	20.000 g	0.4054
Whole Milk	160.000 ml	100%	160.000 ml	0.2928
Plate cost				0.70

Food cost 14.74 percent. Gross margin 4.05 CAD, which is 85.26 percent of the menu price.

MENU-02 Oat latte at 5.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Coffee Beans	18.000 g	90%	20.000 g	0.4054
Oat Drink	220.000 ml	100%	220.000 ml	0.6160
Plate cost				1.02

Food cost 18.55 percent. Gross margin 4.48 CAD, which is 81.45 percent of the menu price.

MENU-03 Avocado toast at 12.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Sourdough Bread	0.150 each	100%	0.150 each	0.8790

Avocado	0.500 each	100%	0.500 each	0.8000
Plate cost				1.68
Food cost 14.00 percent. Gross margin 10.32 CAD, which is 86.00 percent of the menu price.				

MENU-04 Breakfast sandwich at 10.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Sourdough Bread	0.150 each	100%	0.150 each	0.8790
Eggs	2.000 each	100%	2.000 each	0.6400
Plate cost				1.52
Food cost 14.48 percent. Gross margin 8.98 CAD, which is 85.52 percent of the menu price.				

Period cost of goods sold

Line	Amount CAD
Opening inventory at standard cost	1543.40
Purchases (24 invoiced rows in period)	2159.69
Closing inventory at standard cost	(2164.95)
Cost of goods sold	1538.14
Net menu sales in period	10234.74
Food cost percent	15.03

Yield tests

Test	Ingredient	Raw	Trimmed	Trim yield	Cooked	Factor
YT-01	Coffee Beans	2000.0	1800.0	90.00%	1368.0	0.6840
YT-02	Whole Milk	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.