

Recipe and plate costing

Willow Event Kitchen | 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
Basmati Rice	Sack 20 kg	49.60	2.480000 / kg	0.00248000 / g
Chicken Breast	Case 4 x 2.5 kg vac-pack	93.40	9.340000 / kg	0.00934000 / g
Chickpeas	Case 6 x #10 cans (6 x 2.84 kg)	44.30	2.599765 / kg	0.00259977 / g
Carrots	Sack 10 kg	16.90	1.690000 / kg	0.00169000 / g
Yogurt	Case 6 x 2 kg	38.52	3.210000 / kg	0.00321000 / g
Service Tray	Carton of 100	120.00	1.200000 / each	1.20000000 / each

Plate costs

MENU-01 Chicken buffet portion at 21.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Basmati Rice	80.000 g	90%	88.889 g	0.2204
Chicken Breast	180.000 g	100%	180.000 g	1.6812
Carrots	80.000 g	100%	80.000 g	0.1352
Yogurt	30.000 g	100%	30.000 g	0.0963
Service Tray	0.050 each	100%	0.050 each	0.0600
Plate cost				2.19

Food cost 10.43 percent. Gross margin 18.81 CAD, which is 89.57 percent of the menu price.

MENU-02 Vegetarian buffet portion at 18.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Basmati Rice	80.000 g	90%	88.889 g	0.2204
Chickpeas	180.000 g	100%	180.000 g	0.4680
Carrots	100.000 g	100%	100.000 g	0.1690
Yogurt	30.000 g	100%	30.000 g	0.0963
Service Tray	0.050 each	100%	0.050 each	0.0600

Plate cost	1.01
------------	------

Food cost 5.61 percent. Gross margin 16.99 CAD, which is 94.39 percent of the menu price.

MENU-03 Lunch box at 17.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Basmati Rice	60.000 g	90%	66.667 g	0.1653
Chicken Breast	120.000 g	100%	120.000 g	1.1208
Carrots	60.000 g	100%	60.000 g	0.1014
Service Tray	0.050 each	100%	0.050 each	0.0600
Plate cost				1.45

Food cost 8.29 percent. Gross margin 16.05 CAD, which is 91.71 percent of the menu price.

MENU-04 Reception plate at 15.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Basmati Rice	50.000 g	90%	55.556 g	0.1378
Chickpeas	100.000 g	100%	100.000 g	0.2600
Carrots	80.000 g	100%	80.000 g	0.1352
Yogurt	40.000 g	100%	40.000 g	0.1284
Service Tray	0.050 each	100%	0.050 each	0.0600
Plate cost				0.72

Food cost 4.80 percent. Gross margin 14.28 CAD, which is 95.20 percent of the menu price.

Period cost of goods sold

Line	Amount CAD
Opening inventory at standard cost	1100.18
Purchases (24 invoiced rows in period)	1886.41
Closing inventory at standard cost	(879.96)
Cost of goods sold	2106.63
Net menu sales in period	28781.90
Food cost percent	7.32

Yield tests

Test	Ingredient	Raw	Trimmed	Trim yield	Cooked	Factor
YT-01	Basmati Rice	2000.0	1800.0	90.00%	1368.0	0.6840
YT-02	Chicken Breast	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.