

Recipe and plate costing

Harbour Kitchen Group | 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
Burger Bun	Case 96 (8 packs of 12)	57.60	0.600000 / each	0.60000000 / each
Beef Patty	Case 40 x 150 g	92.00	2.300000 / each	2.30000000 / each
Tomatoes	Crate 9 kg	32.40	3.600000 / kg	0.00360000 / g
Potatoes	Sack 20 kg	33.00	1.650000 / kg	0.00165000 / g
Whole Milk	Crate 12 x 2 L	48.00	2.000000 / l	0.00200000 / ml

Plate costs

MENU-01 House burger at 18.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Burger Bun	1.000 each	100%	1.000 each	0.6000
Beef Patty	1.000 each	100%	1.000 each	2.3000
Tomatoes	50.000 g	100%	50.000 g	0.1800

Plate cost 3.08

Food cost 16.65 percent. Gross margin 15.42 CAD, which is 83.35 percent of the menu price.

MENU-02 Chicken burger at 19.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Chicken Breast	180.000 g	90%	200.000 g	2.2980
Burger Bun	1.000 each	100%	1.000 each	0.6000
Tomatoes	50.000 g	100%	50.000 g	0.1800

Plate cost 3.08

Food cost 15.79 percent. Gross margin 16.42 CAD, which is 84.21 percent of the menu price.

MENU-03 Loaded fries at 11.50 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Potatoes	300.000 g	90%	333.333 g	0.5500
Tomatoes	50.000 g	100%	50.000 g	0.1800
Whole Milk	30.000 ml	100%	30.000 ml	0.0600

Plate cost 0.79

Food cost 6.87 percent. Gross margin 10.71 CAD, which is 93.13 percent of the menu price.

MENU-04 Tomato salad at 12.00 CAD

Ingredient	Recipe qty	Yield	As purchased	Line cost
Tomatoes	220.000 g	90%	244.444 g	0.8800

Plate cost 0.88

Food cost 7.33 percent. Gross margin 11.12 CAD, which is 92.67 percent of the menu price.

Period cost of goods sold

Line	Amount CAD
Opening inventory at standard cost	2124.44
Purchases (24 invoiced rows in period)	1963.44
Closing inventory at standard cost	(846.80)
Cost of goods sold	3241.08
Net menu sales in period	26214.00
Food cost percent	12.36

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	2750.0	2475.0	90.00%	1881.0	0.6840
YT-03	Potatoes	3000.0	2700.0	90.00%	2052.0	0.6840
YT-04	Burger Bun	1500.0	1500.0	100.00%	1275.0	0.8500

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.