Boost Your Profits With Accurate Recipe Costs & Menu Engineering
Mark Kelnhofer

- BA in Accounting and Business Administration in 1993
- Masters in Business Administration (MBA) in 2005
  - Ohio Dominican University, Columbus, Ohio
- Manufacturing Cost (1993 – 2011)
  - Plastics, Lighting, Tire Repair Kits, Buses, Restaurants
- Return On Ingredients (2009 – Present)
  - Bravo/Brio Restaurant Group, Eddie V’s, Pistacia Vera, Bob Evans Farms, Gordon’s Gourmet, Midwest Culinary Institute, Luce, Crème de la Crepe

- Ohio Dominican University (2007 – Present)
  - Adjunct Faculty, Financial & Managerial Accounting

- Midwest Culinary Institute (2011 – Present)
  - Adjunct Faculty, Food, Beverage & Labor Cost Controls
Food cost, FY 2005, 29.3%
Food cost, FY 2006, 28.8%
Food cost, FY 2007, 27.6%
Food cost, FY 2008, 27.4%
Food cost, FY 2009, 25.5%
Food cost, FY 2010, 25.1%

4.2% = $ millions in savings
Brio Tuscan Grille - Easton Town Center
Columbus, Ohio
Bravo! Cucina Italiana
Virginia Beach, VA
Bon Vie - Easton Town Center
Columbus, Ohio
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Other Food Manufactures...

- Restaurants
- Casinos
- Hotel & Lodging
- Sports Arenas
- Hospitals
- Colleges and Universities
- Catering and Banquet Centers
- Theme Parks
- Horse Race Tracks
- ....and others!
### Restaurants vs. Manufacturing

<table>
<thead>
<tr>
<th>RESTAURANTS</th>
<th>MANUFACTURING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ingredients</td>
<td>Raw Materials</td>
</tr>
</tbody>
</table>
## Restaurants vs. Manufacturing

<table>
<thead>
<tr>
<th>RESTAURANTS</th>
<th>MANUFACTURING</th>
</tr>
</thead>
<tbody>
<tr>
<td>Prep Production</td>
<td>Work In Process</td>
</tr>
<tr>
<td>RESTAURANTS</td>
<td>MANUFACTURING</td>
</tr>
<tr>
<td>--------------</td>
<td>---------------------</td>
</tr>
<tr>
<td>Menu Item</td>
<td>Finished Goods</td>
</tr>
<tr>
<td>RESTAURANTS</td>
<td>MANUFACTURING</td>
</tr>
<tr>
<td>--------------</td>
<td>--------------------</td>
</tr>
<tr>
<td>BOH Labor</td>
<td>Direct Labor</td>
</tr>
</tbody>
</table>

Reduce Costs. Operate Efficiently. Increase Profits.
<table>
<thead>
<tr>
<th>RESTAURANTS</th>
<th>MANUFACTURING</th>
</tr>
</thead>
<tbody>
<tr>
<td>FOH Labor</td>
<td>Indirect Labor</td>
</tr>
</tbody>
</table>
Other manufacturing aspects as well

- Prep Time = Labor Routing
- Customer Order = Manufacturing Order
- Overhead (Direct & Indirect)
- Recipe = Bill of Material (BOM)
Top Reasons To Know Your Costs!
The Restaurant Industry
The Restaurant Industry

2011 Restaurant Industry in the U.S.

- Sales of $604 billion
- On a typical day in America, there is $1.7 billion in restaurant sales
- Employs 12.8 million (10% of the workforce)
- 2011 projected employment 14.1 million by 2021

Source: National Restaurant Association - restaurant.org/research
2010/2011 Restaurant Industry Pocket Factbook
The U.S. Economy
General U.S. Economy

- General economic indicators
  - 2010 small rebound; 2011? Double dip recession?
  - Effect of recent Washington, DC actions
  - Unpredictable future actions of Washington
  - States on the verge of bankruptcy
  - Cities defaulting on municipal bonds
  - Mideast Turmoil, Japan Earthquake & Tsunami
  - Commercial real estate fall out; Debt Crisis
- U-3 unemployment rate 9.1% (08/11)
- U-6 unemployment rate 16.2% (08/11)
- Discretionary income drops
  - Eating out decisions are made less often
  - Highly competitive environment
U-3/U-6 Unemployment

U-3/U-6 Unemployment

U-3 Unemployment
Total unemployed, as a percent of the civilian labor force (official rate).

U-6 Unemployment
Total unemployed, plus all persons marginally attached to the labor force, plus total part-time employed for economic reasons, as a percent of the civilian labor force plus all persons marginally attached to the labor force (total rate).

Long Term Unemployment

Wall Street Journal, 07/21/2011

“Long Term Unemployment by State”
General U.S. Economy

The Economist, August 6-12, 2011

Time for a double dip?
A lousy debt deal, rising fears of a recession, the danger of longer-term stagnation: America’s outlook is grim
Feeble Numbers Stir Recession Fears

BY PHIL IZZO AND BEN CASSELMAN

The risk of a double dip recession has climbed sharply as the economy endures the double whammy of slowing growth and wild swings in global markets, according to economists surveyed by The Wall Street Journal over the past week.

The 46 economists in the survey—not all of whom answer every question—put the odds that the U.S. is already in another recession at 13%, while they peg the chances of going that way in the next year at 29%—up from 17% only a month ago.
Commodity Costs
Commodity Research

Source: American Restaurant Association (ARA), http://www.americanrestaurantassociation.com
Commodity Research

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Commodity Research

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Commodity Research

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Commodity Research

Source: American Restaurant Association (ARA), http://www.americanrestaurantassociation.com
Commodity Research

Wheat (Dark Northern Spring) Market,
Source ARA

Source: American Restaurant Association (ARA), http://www.americanrestaurantassociation.com
Industry Failure Rate
A 10-year study was conducted by Cornell University and Michigan State University

- 27% failed in the first year
- 50% failed in the first 3 years
- 60% failed in the first 5 years
- 70% failed in the first 10 years

The Missing Link

Culinary Arts + The Numbers
Recipe costing is the base for many other aspects of the operations.
The Reality Is...

- Some restaurant operators do not have any written or documented recipes.
- Some have recipes that are written are only for execution, not costing.
- The few that have costing in many cases do not take a manufacturing approach.
- Menu pricing in some cases is not based on proper analysis and data.
What is in your control?

- Knowing your costs
What is in your control?

- **Knowing your costs**
- **Establishing your selling price**
Types of Recipes

• Batch or Prep Recipes
  • Larger quantities
  • Become their own unique inventory item when produced
  • Can be used in other recipes

• Serving or Menu Item Recipes
  • Ultimately is what is sold to the guest or customer
Weights & Measures

- Portion control through the use of utensils (Tbsp, tsp, dishers, spoodles, etc.).
- Accuracy of weights and measures is paramount.

<table>
<thead>
<tr>
<th>1 cup, Basil Leaves</th>
<th>1 cup, Granulated Sugar</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.2 ounce</td>
<td>6.8 ounces</td>
</tr>
</tbody>
</table>
Batch Recipes & Yields

- Batch recipes should account for the proper yield (what the result is) including known waste and the process (labor).
- When the purchased product has changed form in any way, a batch recipe should be created to account for the cost.
- If you don’t account for the process and yields, your menu level costs in most cases is understated!
Batch Recipe Example #1

- We purchased ‘Basil, Fresh’ at $8.50/# or $0.531/oz

<table>
<thead>
<tr>
<th>BASIL PICKED</th>
<th>Ingredients</th>
<th>Quantity</th>
<th>UOM</th>
<th>Cost</th>
<th>Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Basil, Fresh</td>
<td>16.0</td>
<td>oz</td>
<td>$0.531</td>
<td>$8.500</td>
<td></td>
</tr>
<tr>
<td>Yield</td>
<td></td>
<td></td>
<td></td>
<td>11.0 oz</td>
<td></td>
</tr>
</tbody>
</table>

- The new item ‘Basil Picked’ now has a correctly stated value of $0.773/oz or $12.36/#
Batch Recipe Example #2

- We purchase ‘P&D 31/40 Shrimp’ at $5.50/# or $0.344/oz

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>Quantity</th>
<th>UOM</th>
<th>Cost</th>
<th>Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td>P&amp;D 31/40 Shrimp, frozen</td>
<td>16.0</td>
<td>Oz</td>
<td>$0.344</td>
<td>$5.500</td>
</tr>
<tr>
<td>Yield</td>
<td></td>
<td></td>
<td></td>
<td>14.2 oz</td>
</tr>
</tbody>
</table>

- The new item ‘P&D 31/40 Thawed’ now has a correctly stated value of $0.387/oz or $6.19/#
• We purchase ‘Lobster Bisque Soup’ by the bag/8# for $16.95 bag.

<table>
<thead>
<tr>
<th>LOBSTER BISQUE SOUP YIELDED</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>Ingredients</strong></td>
</tr>
<tr>
<td>Lobster Bisque Soup</td>
</tr>
</tbody>
</table>

• The new item ‘Lobster Bisque Soup Yielded’ now has a correctly stated value of $17.30/gallon or $1.081/oz
Batch Recipe Example #4

- We purchase ‘Bananas’ for $0.513/#.

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>Quantity</th>
<th>UOM</th>
<th>Cost</th>
<th>Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td>Bananas</td>
<td>16.0</td>
<td>Oz</td>
<td>$0.032</td>
<td>$0.513</td>
</tr>
<tr>
<td>Yield</td>
<td></td>
<td></td>
<td></td>
<td>10.5 oz</td>
</tr>
</tbody>
</table>

- The new item ‘Bananas Peeled’ now has a correctly stated value of $0.049/oz or $0.782/#
The Costing Problem

Ingredients
Total Cost

- Ingredients
- Labor
- Overhead
Labor & Overhead Costs

- Your labor and overhead can be accounted for in the recipe
- Prep Time, Labor Routing
  - Time/motion studies (stopwatch)
  - Time (hours) is loaded on every recipe
- Standard Labor (BOH) Rates
  - By market
  - Includes wages and fringes
Time Motion Studies

- Stopwatch time motion study
- Must be in a live environment
- Must be a controlled test
- Must be the personnel that will actually execute the recipes
Batch Recipe Example
Prime Cost

- We purchased ‘Basil, Fresh’ at $8.50/# or $0.531/oz

<table>
<thead>
<tr>
<th>BASIL PICKED</th>
</tr>
</thead>
<tbody>
<tr>
<td>Ingredients</td>
</tr>
<tr>
<td>Basil, Fresh</td>
</tr>
<tr>
<td>Labor</td>
</tr>
<tr>
<td></td>
</tr>
<tr>
<td></td>
</tr>
</tbody>
</table>

- The new item ‘Basil Picked’ now has a correctly stated value of $0.954/oz or $15.27/#
The direct (BOH) labor rate should include the base rate plus any other additional fringes associated with those personnel:

- Unemployment Insurance
- Workers’ Compensation
- Social Security & Medical
- Health, dental and vision insurance plans
- 401(k) or other retirement plans
- Vacation & Sick Pay
- Childcare
Overhead Rates

- Based on budgeted expenses and direct labor hours (BOH).

\[
\frac{\text{Total Budgeted Overhead}}{\text{Direct Labor BOH Hours}} = \$0.000/\text{hr.}
\]

Overhead Rate
Overhead Rates

- FOH Labor & Fringes
- Advertising & Marketing
- Repair & Maintenance
- Supplies
- Training
- Utilities
- Communications
- Landscaping
- Research & Development
- Occupancy
- Taxes

Budgeted Direct Labor Hours
Batch Recipe Example
Total Cost

- We purchased ‘Basil, Fresh’ at $8.50/# or $0.531/oz

<table>
<thead>
<tr>
<th>BASIL PICKED</th>
<th>Ingredients</th>
<th>Quantity</th>
<th>UOM</th>
<th>Cost</th>
<th>Extended</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Basil, Fresh</td>
<td>16.0</td>
<td>oz</td>
<td>$0.531</td>
<td>$8.500</td>
</tr>
<tr>
<td></td>
<td>Labor</td>
<td>0.167</td>
<td>hr</td>
<td>$12.00</td>
<td>$1.999</td>
</tr>
<tr>
<td></td>
<td>Overhead</td>
<td>0.167</td>
<td>hr</td>
<td>$40.00</td>
<td>$6.664</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Total</td>
<td>$17.163</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td>Yield</td>
<td>11.0 oz</td>
</tr>
</tbody>
</table>

- The new item ‘Basil Picked’ now has a correctly stated value of $1.56/oz or $24.96/#
Efficient Batch Designs

- Are the batch or prep recipes designed for efficiency?

**Batch #1**
Yields: 28 oz

**Batch #2**
Uses 24 oz of Batch #1
Efficient Batch Designs

- Are the batch or prep recipes designed for efficiency?

**Batch #1**
Yields: 28 oz

**Batch #2**
Uses 24 oz of Batch #1

Automatically incurs 4 oz of waste each time
Sales Mix & Execution

Review of the sales mix with assigned recipes for each station

Station #1  Station #2  Station #3  Station #4  Station #5

Where is the distribution of the sales mix?
Execution vs. Costing

- Recipes are written differently for execution than they are for costing.
  - Execution usually states what utensils to utilize
  - Costing involves weights and measures
## BALSAMIC MARINADE

<table>
<thead>
<tr>
<th>Ingredients</th>
<th>Qty</th>
<th>UOM</th>
<th>Qty</th>
<th>UOM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Olive Oil Blended 90/10</td>
<td>3.0</td>
<td>cups</td>
<td>24.0</td>
<td>oz</td>
</tr>
<tr>
<td>Balsamic Vinegar</td>
<td>1.0</td>
<td>cup</td>
<td>8.0</td>
<td>oz</td>
</tr>
<tr>
<td>Salt and Pepper Mix</td>
<td>0.25</td>
<td>cup</td>
<td>2.025</td>
<td>oz</td>
</tr>
<tr>
<td>Chopped Shallots</td>
<td>0.25</td>
<td>cup</td>
<td>1.20</td>
<td>oz</td>
</tr>
<tr>
<td>Chopped Parsley</td>
<td>0.25</td>
<td>cup</td>
<td>0.45</td>
<td>oz</td>
</tr>
<tr>
<td><strong>Yield</strong></td>
<td></td>
<td></td>
<td>38.0</td>
<td>oz</td>
</tr>
</tbody>
</table>
### Menu Level Costing

**Name:** GRILLED ATLANTIC SALMON  
**Yield:** 1.0000  
**Prep Time:** 0.0250 Hrs.  
**Category:** ENTREES  
**Active:** ✓  
**Gluten Free:** ❌  

**Type:** Serving  
**Yield UOM:** each  
**Cook Time:** Hrs.  
**Shelf Life:** Hrs.  
**Kosher:** ❌  
**Halal:** ❌

---

#### Recipe Ingredients

<table>
<thead>
<tr>
<th>T</th>
<th>Depl...</th>
<th>Item Name</th>
<th>Uten...</th>
<th>Utensil</th>
<th>Qty</th>
<th>UOM</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>✓</td>
<td>ATLANTIC SALMON</td>
<td></td>
<td></td>
<td>7.00</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>SALT AND PEPPER MIX</td>
<td>0.50</td>
<td>1 tsp</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P</td>
<td>✓</td>
<td>OLIVE OIL BLENDED EX VIRGIN/CANOLA 90/10</td>
<td></td>
<td></td>
<td>0.15</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>HELMUT BUTTER</td>
<td>1.00</td>
<td>oz.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>BLANCHED HARICOT VERTS</td>
<td>1.00</td>
<td>oz.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>GARLIC MASHED POTATOES</td>
<td>1.00</td>
<td>6 oz ladle</td>
<td>8.00</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>CHOPPED PARSLEY</td>
<td></td>
<td></td>
<td>0.02</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>BREAD SERVICE</td>
<td>1.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

---

#### Cost Breakdown

<table>
<thead>
<tr>
<th>Type</th>
<th>Ingredient</th>
<th>QTY</th>
<th>UOM</th>
<th>Unit Cost</th>
<th>Ingredients Extended</th>
<th>Unit Cost</th>
<th>Labor Extended</th>
<th>Unit Cost</th>
<th>Overhead Extended</th>
<th>Unit Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>ATLANTIC SALMON</td>
<td>7.00</td>
<td>oz.</td>
<td>$ 0.531</td>
<td>$ 3.719</td>
<td>$ 0.006</td>
<td>$ 0.01</td>
<td>$ 0.071</td>
<td>$ 0.011</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>SALT AND PEPPER MIX</td>
<td>0.15</td>
<td>oz.</td>
<td>$ 0.055</td>
<td>$ 0.08</td>
<td>$ 0.019</td>
<td>$ 0.219</td>
<td></td>
<td>$ 0.219</td>
<td></td>
</tr>
<tr>
<td>P</td>
<td>OLIVE OIL BLENDED EX VIRGIN/CA</td>
<td>0.50</td>
<td>fl.oz.</td>
<td>$ 0.049</td>
<td>$ 0.024</td>
<td>$ 0.019</td>
<td>$ 0.153</td>
<td>$ 0.223</td>
<td>$ 1.788</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>HELMUT BUTTER</td>
<td>1.00</td>
<td>oz.</td>
<td>$ 0.109</td>
<td>$ 0.109</td>
<td>$ 0.087</td>
<td>$ 1.015</td>
<td>$ 1.015</td>
<td>$ 1.015</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>BLANCHED HARICOT VERTS</td>
<td>1.00</td>
<td>oz.</td>
<td>$ 0.109</td>
<td>$ 0.109</td>
<td>$ 0.087</td>
<td>$ 1.015</td>
<td>$ 1.015</td>
<td>$ 1.015</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>GARLIC MASHED POTATOES</td>
<td>8.00</td>
<td>oz.</td>
<td>$ 0.015</td>
<td>$ 0.122</td>
<td>$ 0.019</td>
<td>$ 0.153</td>
<td>$ 0.223</td>
<td>$ 1.788</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>CHOPPED PARSLEY</td>
<td>0.02</td>
<td>oz.</td>
<td>$ 0.165</td>
<td>$ 0.003</td>
<td>$ 0.030</td>
<td>$ 0.350</td>
<td>$ 0.007</td>
<td>$ 0.007</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>BREAD SERVICE</td>
<td>1.00</td>
<td>each</td>
<td>$ 0.293</td>
<td>$ 0.293</td>
<td>$ 0.233</td>
<td>$ 2.717</td>
<td>$ 2.717</td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td>DIRECT LABOR &amp; OVERHEAD</td>
<td></td>
<td></td>
<td></td>
<td>$ 12.000</td>
<td>$ 3.000</td>
<td>$ 140.000</td>
<td>$ 3.500</td>
<td>$ 9.257</td>
<td></td>
</tr>
</tbody>
</table>

**Total:** $ 14.413

Cost/each: $ 4.363
# Menu Level Costing

**Name:** GRILLED ATLANTIC SALMON  
**Yield:** 1.0000  
**Prep Time:** 0.0250 Hrs.  
**Category:** ENTREES  
**Active:** Yes

<table>
<thead>
<tr>
<th>Type</th>
<th>Serving</th>
</tr>
</thead>
<tbody>
<tr>
<td>Yield UOM</td>
<td>each</td>
</tr>
<tr>
<td>Cook Time</td>
<td>Hrs.</td>
</tr>
<tr>
<td>Shelf Life</td>
<td>Hrs.</td>
</tr>
<tr>
<td>Kosher</td>
<td>No</td>
</tr>
<tr>
<td>Halal</td>
<td>No</td>
</tr>
</tbody>
</table>

## Recipe Ingredients

<table>
<thead>
<tr>
<th>T</th>
<th>Declared</th>
<th>Item Name</th>
<th>Utensil</th>
<th>Qty</th>
<th>UOM</th>
<th>Comment</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>✓</td>
<td>ATLANTIC SALMON</td>
<td></td>
<td>7.00</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>SALT AND PEPPER MIX</td>
<td>0.50</td>
<td>1 tsp</td>
<td>0.15</td>
<td>oz.</td>
</tr>
<tr>
<td>P</td>
<td>✓</td>
<td>OLIVE OIL BLENDED EX VIRGIN/CANOLA 90/10</td>
<td>0.50</td>
<td>fl. oz.</td>
<td>0.50</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>HELMUT BUTTER</td>
<td>1.00</td>
<td>oz.</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>BLANCHED HARICOT VERTS</td>
<td>1.00</td>
<td>oz.</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>GARLIC MASHED POTATOES</td>
<td>1.00</td>
<td>6 oz ladle</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>CHOPPED PARSLEY</td>
<td>1.00</td>
<td>pinch</td>
<td>0.02</td>
<td>oz.</td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>BREAD SERVICE</td>
<td>1.00</td>
<td>each</td>
<td>1.00</td>
<td></td>
</tr>
</tbody>
</table>

## Prime Cost

<table>
<thead>
<tr>
<th>Type</th>
<th>Ingredient</th>
<th>Qty</th>
<th>UOM</th>
<th>Unit Cost</th>
<th>Extended Cost</th>
<th>Labor Cost</th>
<th>Overhead Cost</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>ATLANTIC SALMON</td>
<td>7.00</td>
<td>oz.</td>
<td>$0.531</td>
<td>$3.719</td>
<td>$0.006</td>
<td>$0.071</td>
</tr>
<tr>
<td>B</td>
<td>SALT AND PEPPER MIX</td>
<td>0.15</td>
<td>oz.</td>
<td>$0.055</td>
<td>$0.088</td>
<td>$0.003</td>
<td>$0.019</td>
</tr>
<tr>
<td>P</td>
<td>OLIVE OIL BLENDED EX VIRGIN/CANOLA 90/10</td>
<td>0.50</td>
<td>fl. oz.</td>
<td>$0.049</td>
<td>$0.024</td>
<td>$0.001</td>
<td>$0.087</td>
</tr>
<tr>
<td>B</td>
<td>HELMUT BUTTER</td>
<td>1.00</td>
<td>oz.</td>
<td>$0.085</td>
<td>$0.085</td>
<td>$0.019</td>
<td>$0.087</td>
</tr>
<tr>
<td>B</td>
<td>BLANCHED HARICOT VERTS</td>
<td>1.00</td>
<td>oz.</td>
<td>$0.109</td>
<td>$0.109</td>
<td>$0.019</td>
<td>$0.087</td>
</tr>
<tr>
<td>B</td>
<td>GARLIC MASHED POTATOES</td>
<td>8.00</td>
<td>oz.</td>
<td>$0.015</td>
<td>$0.122</td>
<td>$0.019</td>
<td>$0.153</td>
</tr>
<tr>
<td>B</td>
<td>CHOPPED PARSLEY</td>
<td>0.02</td>
<td>oz.</td>
<td>$0.165</td>
<td>$0.003</td>
<td>$0.030</td>
<td>$0.001</td>
</tr>
<tr>
<td>B</td>
<td>BREAD SERVICE</td>
<td>1.00</td>
<td>each</td>
<td>$0.293</td>
<td>$0.293</td>
<td>$0.233</td>
<td>$0.300</td>
</tr>
<tr>
<td></td>
<td>DIRECT LABOR &amp; OVERHEAD</td>
<td>1.00</td>
<td>each</td>
<td>$12.00</td>
<td>$14.00</td>
<td>$0.00</td>
<td>$3.500</td>
</tr>
</tbody>
</table>

**Total:** $4,363  
**Cost/each:** $4,363
**Menu Level Costing**

**Name:** GRILLED ATLANTIC SALMON  
**Yield:** 1.0000  
**Prep Time:** 0.0250 Hrs.  
**Category:** ENTREES  
**Active:** ✓  
**Guten Free:**  

**Type:** Serving  
**Yield UOM:** each  
**Cook Time:**  
**Shelf Life:**  
**Kosher:**  
**Halal:**  

---

**Recipe Ingredients**

<table>
<thead>
<tr>
<th>T</th>
<th>Depl.</th>
<th>Item Name</th>
<th>Uten.</th>
<th>Utensil</th>
<th>Qty</th>
<th>UOM</th>
<th>Comment</th>
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<tbody>
<tr>
<td>P</td>
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<td>ATLANTIC SALMON</td>
<td></td>
<td></td>
<td>7.00</td>
<td>oz.</td>
<td></td>
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<tr>
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<td>SALT AND PEPPER MIX</td>
<td>0.50</td>
<td>1 tsp</td>
<td>0.15</td>
<td>oz.</td>
<td></td>
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<tr>
<td>P</td>
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<td>OLIVE OIL BLENDED EX VIRGIN/CANOLA 90/10</td>
<td>0.50</td>
<td>fl.oz.</td>
<td>0.50</td>
<td>oz.</td>
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<tr>
<td>B</td>
<td>✓</td>
<td>HELMUT BUTTER</td>
<td>1.00</td>
<td>oz.</td>
<td>1.00</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>BLANCHED HARICOT VERTS</td>
<td>1.00</td>
<td>oz.</td>
<td>1.00</td>
<td>oz.</td>
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</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>GARLIC MASHED POTATOES</td>
<td>1.00</td>
<td>6 oz ladle</td>
<td>8.00</td>
<td>oz.</td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>CHOPPED PARSLEY</td>
<td>1.00</td>
<td>pinch</td>
<td>0.02</td>
<td>oz.</td>
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</tr>
<tr>
<td>B</td>
<td>✓</td>
<td>BREAD SERVICE</td>
<td>1.00</td>
<td>each</td>
<td>1.00</td>
<td>each</td>
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</tr>
</tbody>
</table>

**Total Cost**

<table>
<thead>
<tr>
<th>Type</th>
<th>INGREDIENT</th>
<th>QTY</th>
<th>UOM</th>
<th>UNIT COST</th>
<th>INGREDIENT EXTENDED</th>
<th>UNIT COST</th>
<th>LABOR EXTENDED</th>
<th>UNIT COST</th>
<th>OVERHEAD EXTENDED</th>
<th>UNIT COST</th>
</tr>
</thead>
<tbody>
<tr>
<td>P</td>
<td>ATLANTIC SALMON</td>
<td>7.00 oz.</td>
<td>$0.531</td>
<td>$3.719</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>SALT AND PEPPER MIX</td>
<td>0.15 oz.</td>
<td>$0.055</td>
<td>$0.088</td>
<td>$0.006</td>
<td>$0.001</td>
<td>$0.019</td>
<td>$0.219</td>
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<td>$0.219</td>
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<tr>
<td>P</td>
<td>OLIVE OIL BLENDED EX VIRGIN/CA</td>
<td>0.50 fl.oz</td>
<td>$0.049</td>
<td>$0.085</td>
<td>$0.085</td>
<td>$0.019</td>
<td>$0.087</td>
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<td>$0.105</td>
</tr>
<tr>
<td>B</td>
<td>HELMUT BUTTER</td>
<td>1.00 oz.</td>
<td>$0.109</td>
<td>$0.109</td>
<td>$0.087</td>
<td>$0.087</td>
<td>$1.015</td>
<td>$1.015</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>BLANCHED HARICOT VERTS</td>
<td>1.00 oz.</td>
<td>$0.109</td>
<td>$0.109</td>
<td>$0.087</td>
<td>$0.087</td>
<td>$1.015</td>
<td>$1.015</td>
<td></td>
<td></td>
</tr>
<tr>
<td>B</td>
<td>GARLIC MASHED POTATOES</td>
<td>8.00 oz.</td>
<td>$0.015</td>
<td>$0.122</td>
<td>$0.019</td>
<td>$0.019</td>
<td>$0.215</td>
<td>$0.223</td>
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<td>$1.788</td>
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<tr>
<td>B</td>
<td>CHOPPED PARSLEY</td>
<td>0.02 oz.</td>
<td>$0.165</td>
<td>$0.003</td>
<td>$0.030</td>
<td>$0.001</td>
<td>$0.350</td>
<td>$0.350</td>
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<td>$0.007</td>
</tr>
<tr>
<td>B</td>
<td>BREAD SERVICE</td>
<td>1.00 each</td>
<td>$0.293</td>
<td>$0.293</td>
<td>$0.233</td>
<td>$0.233</td>
<td>$2.717</td>
<td>$2.717</td>
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<tr>
<td></td>
<td>DIRECT LABOR &amp; OVERHEAD</td>
<td>1.00 each</td>
<td>$12.000</td>
<td>$14.000</td>
<td>$14.000</td>
<td>$14.000</td>
<td>$3.500</td>
<td>$3.500</td>
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<table>
<thead>
<tr>
<th>Total</th>
<th></th>
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<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
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<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td><strong>Total Cost</strong></td>
<td>$4.363</td>
<td>$0.793</td>
<td>$9.257</td>
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</tr>
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</table>

**Total Cost:** $14,413

**Cost/each:** $4,363 $0.793 $9,257
Menu Engineering

- The Guest
- Community
- Reputation
- Families
- Business
- Employees

 MENU
Menu Engineering

• Your menu(s) are what you are in the business to do.

• Types of Menus
  • Lunch
  • Dinner
  • Brunch
  • Banquet
  • Kids

• Pricing Structures
  • By Markets, Demographics
Cost-Volume-Profit (CVP)

The components that we will be analyzing:

- Menu items in the category
- Quantity/volume sold
- Selling Price
- Unit Cost
- Cost Percentage
- Gross Margin Per Plate
- Contribution Margin

PRODUCT COSTS:
Ingredients, Direct Labor and Variable Overhead

PERIOD COSTS:
Fixed Overhead and Profit
The components that we will be analyzing:

- Menu items in the category
- Quantity/volume sold
- Selling Price
- Unit Cost
- Cost Percentage
- Gross Margin Per Plate
- Total Profit
“You cannot place percents in your pocket!”
### My Famous Quote

*Change the focus from cost percent to gross margin dollars*

<table>
<thead>
<tr>
<th>Menu Item</th>
<th>Qty Sold</th>
<th>Menu Price</th>
<th>Unit Cost</th>
<th>Cost %</th>
<th>Unit GM $s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Pasta Fettucine</td>
<td>1</td>
<td>$11.99</td>
<td>$1.98</td>
<td>16.5%</td>
<td>$10.01</td>
</tr>
<tr>
<td>Filet Mignon</td>
<td>1</td>
<td>$32.95</td>
<td>$12.49</td>
<td>37.9%</td>
<td>$20.46</td>
</tr>
</tbody>
</table>

*Which one would you rather have? Do we focus too much on cost percents?*
Loss Leaders

Items that are sold at a loss that will result in other menu items being sold at a profit.
Loss Leaders

Items that are sold at a loss that will result in other menu items being sold at a profit.

Drive profits!
Dog/Star Graph

Plowhorse
High PI %, Low GM $s

Star
High PI %, High GM $s

Dog
Low PI %, Low GM $s

Puzzle
Low PI %, High GM $’s

Average Unit Gross Margin $
Dog/Star Graph Flaws

Flaw #1

Traditional Dog/Star reports only analyze entrees only.
Dog/Star Graph Flaws

**Flaw #1**
Traditional Dog/Star reports only analyze entrees only.

**Flaw #2**
The calculation looks as unit gross margin as a base.
Dog/Star Graph Flaws

**Flaw #1**
Traditional Dog/Star reports only analyze entrees only.

**Flaw #2**
The calculation looks as unit gross margin as a base.

**Flaw #3**
The graph plots all entrees together.
### Which menu item should be reviewed?

**SALADS**

<table>
<thead>
<tr>
<th>Menu Item</th>
<th>Menu Price</th>
<th>Unit Cost</th>
<th>Cost %</th>
<th>Unit Profit $s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chopped Salad</td>
<td>$5.50</td>
<td>$0.43</td>
<td>7.8%</td>
<td>$5.07</td>
</tr>
<tr>
<td>Wedge of Iceberg</td>
<td>$5.50</td>
<td>$0.33</td>
<td>6.0%</td>
<td>$5.17</td>
</tr>
<tr>
<td>Caesar Salad</td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
</tr>
<tr>
<td>House Salad</td>
<td>$5.50</td>
<td>$0.48</td>
<td>8.7%</td>
<td>$5.02</td>
</tr>
<tr>
<td>Averages</td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
</tr>
</tbody>
</table>

Menu in place for 6 months.
Cost Volume Profit Example

Which menu item should be reviewed?

<table>
<thead>
<tr>
<th>SALADS</th>
<th>Menu Item</th>
<th>Menu Price</th>
<th>Unit Cost</th>
<th>Cost %</th>
<th>Unit Profit $s</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Chopped Salad</td>
<td>$5.50</td>
<td>$0.43</td>
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<td>$5.07</td>
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<tr>
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<tr>
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<td>House Salad</td>
<td>$5.50</td>
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</tr>
<tr>
<td></td>
<td>Averages</td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
</tr>
</tbody>
</table>

Menu in place for 6 months.

If the decision was based on cost percent alone, the ‘House Salad’ would be reviewed for action.
## Cost Volume Profit Example

### Which menu item should be reviewed?

**SALADS**

<table>
<thead>
<tr>
<th>Menu Item</th>
<th>Qty Sold</th>
<th>Menu Price</th>
<th>Unit Cost</th>
<th>Cost %</th>
<th>Unit Profit $s</th>
<th>Total Profit $s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chopped Salad</td>
<td>1,664</td>
<td>$5.50</td>
<td>$0.43</td>
<td>7.8%</td>
<td>$5.07</td>
<td>$8,437</td>
</tr>
<tr>
<td>Wedge of Iceberg</td>
<td>1,183</td>
<td>$5.50</td>
<td>$0.33</td>
<td>6.0%</td>
<td>$5.17</td>
<td>$6,116</td>
</tr>
<tr>
<td>Caesar Salad</td>
<td>1,508</td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
<td>$7,676</td>
</tr>
<tr>
<td>House Salad</td>
<td>2,041</td>
<td>$5.50</td>
<td>$0.48</td>
<td>8.7%</td>
<td>$5.02</td>
<td>$10,246</td>
</tr>
<tr>
<td>Averages</td>
<td></td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Menu in place for 6 months.

If you would have chosen the ‘House Salad’, you would have reviewed the menu item driving the most dollars to cover fixed overhead costs and profit and possibly removing it from the menu.
**Which menu item should be reviewed?**

### SALADS

<table>
<thead>
<tr>
<th>Menu Item</th>
<th>Qty Sold</th>
<th>Menu Price</th>
<th>Unit Cost</th>
<th>Cost %</th>
<th>Unit Profit</th>
<th>Total Profit $s</th>
<th>GM</th>
<th>MM</th>
<th>Rank</th>
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<tr>
<td>Chopped Salad</td>
<td>1,664</td>
<td>$5.50</td>
<td>$0.43</td>
<td>7.8%</td>
<td>$5.07</td>
<td>$8,437</td>
<td>L</td>
<td>H</td>
<td>Plowhorse?</td>
</tr>
<tr>
<td>Wedge of Iceberg</td>
<td>1,183</td>
<td>$5.50</td>
<td>$0.33</td>
<td>6.0%</td>
<td>$5.17</td>
<td>$6,116</td>
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<td>H</td>
<td>Star?</td>
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<td>$7,676</td>
<td>H</td>
<td>H</td>
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<td>$5.02</td>
<td>$10,246</td>
<td>L</td>
<td>H</td>
<td>Plowhorse?</td>
</tr>
<tr>
<td>Averages</td>
<td></td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

MM = \((1/4) \times .7 = 17.5\%\); GM = $32,474 / 6,396 = $5.08

Flaw: Gross margin rank for dog/star calculation is based on unit level only, not extended contribution margin dollars.
Menu Item Unit Gross Margin $s
$32,475 / 6,396 = $5.08
### Stellar / Cellar Graph

<table>
<thead>
<tr>
<th>Popularity Index %</th>
<th>Menu Item Total Contribution Margin $s</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>The Engineer</strong></td>
<td></td>
</tr>
<tr>
<td>• Reengineering of Menu Items</td>
<td></td>
</tr>
<tr>
<td>• Labor Process Improvements</td>
<td></td>
</tr>
<tr>
<td>• Alternative ingredients</td>
<td></td>
</tr>
<tr>
<td>• Menu placement</td>
<td></td>
</tr>
<tr>
<td>• Price increase possibility</td>
<td></td>
</tr>
<tr>
<td><strong>Stellar - The Bank</strong></td>
<td></td>
</tr>
<tr>
<td>• Sacred Items</td>
<td></td>
</tr>
<tr>
<td>• Most Profitable Items</td>
<td></td>
</tr>
<tr>
<td><strong>The Cellar</strong></td>
<td></td>
</tr>
<tr>
<td>• New menu item opportunity</td>
<td></td>
</tr>
<tr>
<td>• Exception: Unique menu item</td>
<td></td>
</tr>
<tr>
<td><strong>The Push or Sell</strong></td>
<td></td>
</tr>
<tr>
<td>• FOH Suggestive Selling</td>
<td></td>
</tr>
<tr>
<td>• FOH Contests</td>
<td></td>
</tr>
<tr>
<td>• Review price with value proposition; price too high?</td>
<td></td>
</tr>
<tr>
<td>• Quality or flavor issue</td>
<td></td>
</tr>
</tbody>
</table>
Stellar / Cellar Graph

The Engineer
- Reengineering of Menu Items
- Labor Process Improvements
- Alternative ingredients
- Menu placement
- Price increase possibility

Stellar-The Bank
- Sacred Items
- Most Profitable Items

The Cellar
- New menu item opportunity
- Exception: Unique menu item

The Push or Sell
- FOH Suggestive Selling
- FOH Contests
- Review price with value proposition; price too high?
- Quality or flavor issue

Menu Item Total Profit $s
Menu Item Total Profit $s
$32,475 / 4 = $8,119

Stellar / Cellar Graph

Menu Item Total Profit $s
$32,475 / 4 = $8,119
Cost Volume Profit Example

**Which menu item should be removed?**

<table>
<thead>
<tr>
<th>Menu Item</th>
<th>Qty Sold</th>
<th>Menu Price</th>
<th>Unit Cost</th>
<th>Cost %</th>
<th>Unit GM $s</th>
<th>CM $s</th>
</tr>
</thead>
<tbody>
<tr>
<td>Chopped Salad</td>
<td>1,664</td>
<td>$5.50</td>
<td>$0.43</td>
<td>7.8%</td>
<td>$5.07</td>
<td>$8,437</td>
</tr>
<tr>
<td>Wedge of Iceberg</td>
<td>1,183</td>
<td>$5.50</td>
<td>$0.33</td>
<td>6.0%</td>
<td>$5.17</td>
<td>$6,116</td>
</tr>
<tr>
<td>Caesar Salad</td>
<td>1,508</td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
<td>$7,676</td>
</tr>
<tr>
<td>House Salad</td>
<td>2,041</td>
<td>$5.50</td>
<td>$0.48</td>
<td>8.7%</td>
<td>$5.02</td>
<td>$10,246</td>
</tr>
<tr>
<td>Averages</td>
<td></td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
<td></td>
</tr>
</tbody>
</table>

**SALADS**

Menu in place for 6 months.

The proper item to target to be reviewed is the ‘Wedge of Iceberg’.
What are my options?

- Review the menu placement
- Reengineer an existing menu item
  - Review process
  - Alternative ingredients
  - Price increase
- Remove the item and create a new item
When engineering the new menu item, attempt to create the item that will increase the average gross margin on the item being removed. In this case - $5.17/menu item.
When reading the menu, customers read from top to bottom of the category they are looking at. Place the menu items that drive the most contribution margin to the top. The two top menu items are my highest “The Bank” category items.

<table>
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<tr>
<th>Menu Item</th>
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<th>Cost %</th>
<th>Unit Profit $s</th>
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<td>7.8%</td>
<td>$5.07</td>
<td>$8,437</td>
</tr>
<tr>
<td>Field Greens</td>
<td>NEW</td>
<td>$5.75</td>
<td>$0.43</td>
<td>7.5%</td>
<td><strong>$5.32</strong></td>
<td></td>
</tr>
<tr>
<td>Caesar Salad</td>
<td>1,508</td>
<td>$5.50</td>
<td>$0.41</td>
<td>7.5%</td>
<td>$5.09</td>
<td>$7,676</td>
</tr>
<tr>
<td>Averages</td>
<td></td>
<td>$5.56</td>
<td>$0.44</td>
<td>7.9%</td>
<td>$5.12</td>
<td></td>
</tr>
</tbody>
</table>
Front of House (FOH) Sales

- If the menu layout is structured with the most profitable items on top, it should not be a secret!
- FOH personnel can play an active roll in suggesting to the customers items that drive profit!
Where do I start?

Step 1: Purchased Items

Step 2: Batch Recipes

Step 3: Serving Recipes

Step 4: Time Standards

Step 5: Labor and Overhead Rates

Step 6: Performance Benchmarking

Ingredient level only
Menu Placement

Source: Harvard University School of Business, Cornell University College of Hospitality
Systems

- MBE (Manage By Excel)

- Systems & Software (do your research!)
  - Features (i.e. recipes, production, ordering,
  - invoicing, menu engineering, etc.)
  - Service
  - Cost
  - Your overall plan (short and long term)
Our Systems

The Most Innovative Restaurant Management Software

Increase operational efficiencies
Reduce costs by 3% to 5%

- Recipe Costing
- Inventory Control
- Just-In-Time Inventory
- Menu Engineering
The Top 10 Takeaways
The Top 10 Takeaways

**Takeaway #1**
Get the competitive edge!
The restaurant industry is highly competitive and the current economic factors compound that.
The Top 10 Takeaways

**Takeaway #2**
The business failure rate has historically been very large. Use both your culinary skills and data to keep from becoming a statistic.
Recipe costing is vitally important to the success of the operations. Recipe costing can be a science. Everything can be accounted for.
The Top 10 Takeaways

*Takeaway #4*

Your menu is too important to guess at!

Guessing is not good enough!
Takeaway #5

Writing a recipe for execution is very different than for costing. Execution is for the line personnel. Costing is for the management. You need both.
The Top 10 Takeaways

**Takeaway #6**

“You cannot place percents in your pockets!”. Shift the focus from cost percents to gross margin dollars per plate and contribution margin dollars.
Takeaway #7

Make decisions not only based on the passion and emotion of the menu item – but also empirical data. Be methodical.
Takeaway #8
The menu layout and placement of menu items does matter. Place higher contribution margin items on top in descending order.
The Top 10 Takeaways

Takeaway #9
This is your call to action! Start the process. If you do not have adequate time or skills, get some professional assistance!
The Top 10 Takeaways

**Takeaway #10**
To ensure success –
The bottom line is
know your costs!
Plan for success!
Be *proactive*, not reactive!
Reference Books

*The Book of Yields: Accuracy in Food Costing & Purchasing*
- Francis T. Lynch
- John Wiley & Sons
- ISBN 10: 0-471-74590-1

*Chef's Book of Formulas, Yields & Sizes*
- Arno Schmidt
- John Wiley & Sons
- ISBN 10: 0-471-22716-1

Note: Neither references is truly comprehensive. You need to practice the costing methods discussed in this presentation.
Articles Booklet

• “Obtaining Accurate Recipe Costs”
• “Improve Your Menu Engineering”
• “The Case For Theoretical Food Costs”
• “The Advantages of Just-In-Time”
• “Robust Supply Chain Management”
• “Line Checks That Create Efficiency”
• “Traits of Effective Cost Management”

http://www.ReturnOnIngredients.com
Culinary Schools

- This program is offered at no cost to culinary and hospitality schools programs based on availability and budget.
  - Lexington College (Chicago, IL)
  - Roosevelt University (Chicago, IL)
  - Western Illinois University (Macomb, IL)
  - Lake Michigan College (Benton Harbor, MI)
  - Central Michigan University (Mt. Pleasant, MI)
  - Guilford Technical Community College (Jamestown, NC)
  - Midwest Culinary Institute (Cincinnati, OH)
  - Columbus Culinary Institute (Columbus, OH)
  - Owens Community College (Toledo, OH)
  - Culinary Institute of Charleston (Charleston, SC)

Please email me at Mark@ReturnOnIngredients.com Or call me directly at Cell 614.558.2239
Other Speaking Events

**2011**
- Western Foodservice & Hospitality Expo 08/28 – 08/30 in San Diego, CA
- Florida Restaurant & Lodging Show 09/08 – 09/10 in Orlando, FL
- The Welcome Show 09/15 – 09/16 in Wilmington, NC
- Ohio Society of CPAs Accounting Show 09/21 – 09/22 in Columbus, OH
- Miami Valley Restaurant Assn. 09/28 in Dayton, OH
- Consortium for Entrepreneurship Education 11/07 in Cincinnati, OH
- ECRM Foodservice Equipment & Technology 11/08 in Las Vegas, NV
- Restaurant Finance & Development Conference 11/09 in Las Vegas
- ACF Sandusky Bay Area Chefs 11/14 in Sandusky, OH

**2012**
- National Assn. for the Specialty Food Trade 01/12 in San Francisco, CA
- National Restaurant Assn. – 05/06 – 05/08 in Chicago, IL
Questions & Answers

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