

Food & Beverage - Basic Recipe Costing - By Joe Dunbar

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The majority of operations I start work with do not have an operations manual. These same operators have no formal training for new hires. If you start as a line cook, you take verbal orders for most activities. The restaurant will not provide you with standard recipes. There are no photos of the production action and no information regarding weights and sizes.

When we try to develop recipe standards, I ask the manager to treat me as a newly hired line cook. I want these clients to explain in straight language exactly what they expect me to do when I cook. Do I measure? Are all the necessary sauces and prepped items available on the line? Which ladle do I use for each sauce? Most of my questions involve measurement and prepped items.

Over time, I have learned how to take almost any menu and determine what needs to be prepped ahead of time. Feed me some POS product mix data and I can start to prioritize my work. If you take the time to go through your own menu and ask simple questions, you'll come up with a comprehensive list of batch recipes which need to be created first. This task takes some time to get comfortable with but it is critical to success.

A bad place to start is often the most commonly selected menu item for recipe costing - soup of the day. Soups are often on top of most menus. This soup du jour recipe could easily take days of work to complete. There are many choices and it's unlikely the POS system archives the specific soup du jour details. It is literally many soups with complex recipes involving stocks, mise en place, etc. Then you need to weight each recipe by sales data to properly estimate the recipe cost.

Start with your entrees. Be very specific about how the center of the plate choices go from cases of raw ingredients onto the plate going out to your dining room. Do you portion by cooked weight, pre-cooked weight, portion control item, ladle or piece (rack, steak, thigh, breast, etc.)? Is there a portion control system in place to ensure consistency for both the guest and the accounting staff? You can't spend enough time in this area. This is where the major decisions are made in any recipe costing exercise.

Be prepared for the entrees to run a cost of goods sold higher than your actual food cost %. If you have a 35% food cost percentage, you may see the entrees coming in at 40%. The reason the entrees run higher than the food cost percentage is the beverages typically have portion costs far below the overall percentage. Sales of beverages are made in higher volumes than the sale of entrees. These profitable items will help to lower the overall percentage.

Chefs will get involved once they see you are factoring sides, bread and butter, garnishes, etc. into the total cost of these entrees. They have been correctly trained to price entrees to cover all these costs. In addition, they may correctly point out entrees with a high food cost percentage can produce superior gross margins (in terms of dollars). As you gain the support of the kitchen staff in your exercise, please have them proceed to cost any side, starch, bread, roll, garnish and condiment needed to serve each entree. This is the second area of focus.

Maintain a tight focus on the production and service of center of the plate items. You will find a high percentage of purchase volume is devoted to the raw ingredients needed to produce these entree items.

Thanks!!!

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