Menu cost review

Food cost, gross margin and pricing for 10 dishes, calculated from current supplier prices and recipes. Target food cost: 30%. Prices exclude VAT.

AVERAGE FOOD COST
28.6%
target 30%

BEST MARGIN
$18.94
Salmon & seasonal greens

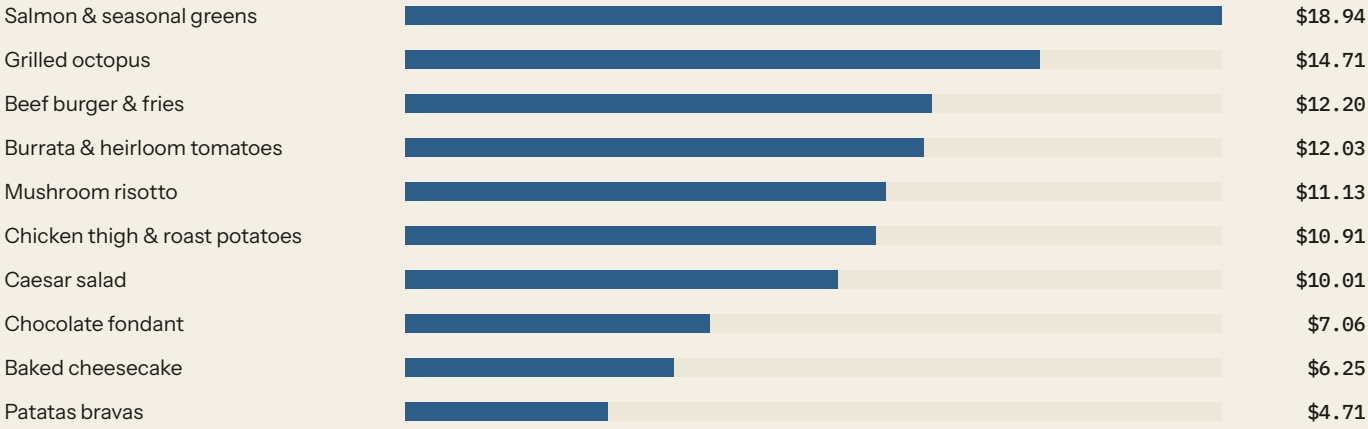
HIGHEST FOOD COST
37.4%
Grilled octopus

TO REVIEW
3
dishes above target

DISH	CATEGORY	COST	PRICE	FOOD COST	MARGIN	SUGGESTED	STATUS
Burrata & heirloom tomatoes	Starters	$5.97	$18.00	33.2%	$12.03	$20.00	WATCH
Patatas bravas	Starters	$1.29	$6.00	21.5%	$4.71	$4.50	OK
Caesar salad	Starters	$3.99	$14.00	28.5%	$10.01	$13.50	OK
Grilled octopus	Mains	$8.79	$23.50	37.4%	$14.71	$29.50	REVIEW
Chicken thigh & roast potatoes	Mains	$4.09	$15.00	27.3%	$10.91	$14.00	OK
Beef burger & fries	Mains	$4.80	$17.00	28.3%	$12.20	$16.50	OK
Salmon & seasonal greens	Mains	$7.06	$26.00	27.2%	$18.94	$24.00	OK
Mushroom risotto	Mains	$4.87	$16.00	30.5%	$11.13	$16.50	WATCH
Chocolate fondant	Desserts	$2.44	$9.50	25.7%	$7.06	$8.50	OK
Baked cheesecake	Desserts	$2.25	$8.50	26.4%	$6.25	$7.50	OK

| marks the 30% target · OK = at or below target · Watch = up to 5 points above · Review = more than 5 points above · Suggested = price that hits the target, rounded up to $0.50

GROSS MARGIN PER PLATE



BY CATEGORY

STARTERS · 3 DISHES
27.7%
avg food cost · avg margin $8.92

MAINS · 5 DISHES
30.1%
avg food cost · avg margin $13.57

DESSERTS · 2 DISHES
26.0%
avg food cost · avg margin $6.66

Recipe cards

Every ingredient line uses the real cost per unit: supplier price adjusted for trimming and waste (usable yield).

RECIPE · PER PORTION · MAINS

Grilled octopus

Octopus (frozen)	250 g	$8.12
Potatoes	180 g	$0.25
Extra virgin olive oil	30 ml	$0.33
Smoked paprika	2 g	$0.05
Flaky sea salt	2 g	$0.03

Cost per portion	$8.79
Selling price	$23.50
Gross margin	$14.71
Food cost	37.4% REVIEW

RECIPE · PER PORTION · STARTERS

Burrata & heirloom tomatoes

Burrata (125 g piece)	1 pc	$3.50
Heirloom tomatoes	200 g	$1.42
Extra virgin olive oil	25 ml	$0.28
Fresh basil	6 g	$0.21
Flaky sea salt	2 g	$0.03
Sourdough loaf	80 g	$0.53

Cost per portion	$5.97
Selling price	$18.00
Gross margin	$12.03
Food cost	33.2% WATCH

RECIPE · PER PORTION · MAINS

Mushroom risotto

Arborio rice	100 g	$0.36
Mixed mushrooms	180 g	$2.60
Vegetable stock	400 ml	$0.24
Parmesan	40 g	$1.18
Butter	30 g	$0.26
White wine (cooking)	50 ml	$0.18
Onions	40 g	$0.06

Cost per portion	$4.87
Selling price	$16.00
Gross margin	$11.13
Food cost	30.5% WATCH

SUB-RECIPE · BATCH

Vegetable stock · 5 l

Onions	500 g	$0.78
Carrots	600 g	$0.78
Celery	400 g	$1.07
Garlic	30 g	$0.32

Batch cost	$2.94
Cost per litre	$0.588
Used in	Mushroom risotto · 400 ml

House-made items are costed once as a batch. Their cost per unit flows into every dish that uses them.

Findings & next steps

What the numbers say, and the simplest action for each dish.

01 **Grilled octopus** REVIEW

Food cost 37.4%. Octopus loses 40% when cleaned, so its real cost is $32.50/kg, not the $19.50/kg on the invoice — $3.25 of hidden cost per plate.

→ Option A: raise the price to $29.50. Option B: reduce the portion from 250 g to 195 g.

02 **Burrata & heirloom tomatoes** WATCH

Food cost 33.2%. The burrata alone is 59% of the plate cost.

→ Ask for $36 per case instead of $42 → food cost 30.4%. Or price the dish at $20.00.

03 **Mushroom risotto** WATCH

Food cost 30.5%, just over target. Mushrooms are 53% of the cost.

→ A $1 price rise to $17.00 brings it to 28.7%.

04 **Strong performers** OK

Salmon & seasonal greens ($18.94 margin) and Beef burger & fries ($12.20) earn the most per plate. Patatas bravas runs at 21.5% food cost.

→ Feature them on the menu and train the team to suggest bravas as a side.

PRICES TO CONFIRM

7 supplier prices were last updated in September. Ask for current prices before the next menu change: Anchovy fillets $18.00 · Arborio rice $18.00 · Digestive biscuits $12.00 · Flaky sea salt $24.00 · Plain flour $21.00 · Smoked paprika $12.00 · Sugar $13.00.

WHAT'S IN THE FILE

Ingredients — supplier prices, pack sizes and usable yield

Sub-recipes — sauces, stocks and bases costed per batch

Recipes — every dish, line by line, per portion

Menu — food cost %, margin, suggested price and status

Overview — charts that update with the menu

KEEPING IT UP TO DATE

New invoice? Update the pack price. Every dish recalculates.

New dish? Add its lines in Recipes and its price in Menu.

Review monthly — anything marked Watch or Review first.

Works in **Google Sheets** and **Excel**. No subscription.

HOUSE-MADE COSTS

House tomato sauce
$3.32 per l

House aioli
$4.10 per kg

Vegetable stock
$0.59 per l