Use this template to work out the cost of making a food or drink item. Set a suitable selling price to make a profit for your food service.

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Recipe/menu item: | | Number of serves: | | |
| Step 1: Ingredient and package costing | | | | |
| Ingredients/packaging | Original  quantity for  \_\_\_ serves | Cost ($) | Amended quantity for  \_\_\_ serves | Cost ($) |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
|  |  | $ |  | $ |
| **Total cost** |  | **$** |  | **$** |

|  |  |
| --- | --- |
| Recipe/menu item: | |
| Step 2: Product costing | |
| Total costs per serve | |
| Total cost (of ingredients and packaging) | $ |
| Number of serves |  |
| Cost per serve (total cost divided by number of serves) | $ |
| Mark-up | % |
| Selling price per serve | $ |
| Profit per serve | $ |
| Date last reviewed |  |

Example: Chicken burger

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| Recipe/menu item: Chicken burger | | Number of serves: 12 | | |
| Step 1: Ingredient and package costing | | | | |
| Ingredients/packaging | Original  quantity for  12 serves | Cost ($) | Amended quantity for  24 serves | Cost ($) |
| Lean chicken mince | 1kg | $ 11.00 | 2kg | $ 22.00 |
| Bread crumbs | ¾ cup (100g) | $ 0.31 | 1 1/2 cups (200g) | $ 0.62 |
| Egg | 1 egg | $ 0.50 | 2 eggs | $ 1.00 |
| Fresh mixed herbs | ¼ cup (30g) | $ 4.00 | 1/2 cup (60g) | $ 8.00 |
| Onion | 1 onion | $ 0.52 | 2 onions | $ 1.04 |
| Apple | 1 apple | $ 0.81 | 2 apples | $ 1.62 |
| Carrot | 1 small carrot | $ 0.37 | 2 small carrots | $ 0.74 |
| Zucchini | 1 small zucchini | $ 1.24 | 2 small zucchinis | $ 2.44 |
| Grainy bread rolls | 12 rolls | $ 6.00 | 24 rolls | $ 12.00 |
| Cos lettuce | 12 leaves | $ 1.50 | 24 leaves | $ 3.00 |
| Tomatoes | 10 tomatoes | $ 3.90 | 20 tomatoes | $ 7.80 |
| Disposable plates | 12 | $ 1.80 | 24 | $ 3.60 |
| **Total cost** |  | **$31.95** |  | **$63.90** |

|  |  |
| --- | --- |
| Recipe/menu item: Chicken burger | |
| Step 2: Product costing | |
| Total costs per serve | |
| Total cost (of ingredients and packaging) | $63.90 |
| Number of serves | 24 |
| Cost per serve (total cost divided by number of serves) | $ 2.66 |
| Mark-up | 180% |
| Selling price per serve | $ 4.79 |
| Profit per serve | $ 2.13 |
| Date last reviewed | 22 June 2018 |