FREE TOOLKIT

The Food Business Costing Toolkit

Eight working tools for costing a menu: a cheat sheet, four printable worksheets, a reference table, a review checklist and a short guide.

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Start here

This toolkit exists because most food businesses price their menu by looking at what the shop down the road charges. That works until a supplier raises a price or portions quietly creep up.

Everything here uses the same arithmetic as the free calculator at costmymenu.org. Nothing in this toolkit needs software: a printer, a pen and your last delivery invoice are enough to start.

What is inside

1. Food Cost Percentage Cheat Sheet — the formulas on one page
2. Recipe Costing Worksheet — printable
3. Menu Pricing Worksheet — printable
4. Gross Profit Calculator — in the accompanying spreadsheet
5. Food Cost Target Worksheet — printable
6. Ingredient Cost Reference Sheet — unit conversions
7. Menu Review Checklist — printable
8. A basic café and restaurant costing guide — the rest of this document

1. Food cost percentage cheat sheet

Every number in costing comes from this chain. You can check each link.

```
cost per base unit = purchase price / quantity bought converted to a base unit
```

```
cost per usable unit = cost per base unit / (yield % / 100)
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```
ingredient cost = quantity used (converted) x cost per usable unit
```

```
cost per serving = total recipe cost / servings
```

```
food cost % = food cost per serving / selling price x 100
```

```
gross profit = selling price − cost per serving
```

```
gross margin % = gross profit / selling price x 100
```

```
price from target food cost % = cost per serving / (target % / 100)
```

```
price from target gross profit = cost per serving + target gross profit
```

A worked example. A chicken rice bowl: 120 g chicken at 250/kg is 30.00. 160 g rice at 65/kg is 10.40. 20 ml soy sauce from a 750 ml bottle costing 120 is 3.20. 52 g vegetables at 100/kg is 5.20. That is 48.80 for one serving. Sold at 180, the food cost is 27.1%, gross profit is 131.20 and gross margin is 72.9%.

Two conversions nobody should guess. A bottle is a container, not a unit of volume — you cannot cost 20 ml out of a bottle until you say what the bottle holds. And 150 ml of oil is not 150 g: weight and volume only convert if you know the density. Guessing either is the most common way a costing sheet produces a confident wrong number.

2. Recipe costing worksheet

One row per ingredient. Work in the units you actually buy and cook in.

Ingredient	Purchase price	Qty bought	Unit	Qty used	Unit	Cost

3. Menu pricing worksheet

Two prices for the same dish. They disagree, and the disagreement is the useful part.

Dish	Cost/serving	Target FC %	Price A	Target GP	Price B	Price set

5. Food cost target worksheet

Set a target per menu section rather than one number for everything.

Menu section	Current FC %	Target FC %	Gap	What changes

6. Ingredient cost reference sheet

The conversion factors used throughout. Exact values, not rounded folklore.

Unit	Dimension	Equals
kg	mass	1,000 g
lb	mass	453.59237 g
oz	mass	28.349523125 g
L	volume	1,000 ml
tbsp	volume	14.78676478125 ml
tsp	volume	4.92892159375 ml
fl oz	volume	29.5735295625 ml
cup (metric)	volume	250 ml
cup (US)	volume	236.5882365 ml
dozen	count	12 pieces

Metric-cup markets (AU, NZ, UK) and the US cup differ by about 6%. Use the one your recipes were written in.

7. Menu review checklist

Work through this before changing a menu. Tick what you have actually done.

Done	Check	Notes

8. A basic costing guide

Cost your best sellers first

Your top ten dishes are usually most of your revenue. That is where an error costs the most and where a correction pays back fastest. Ten dishes takes about half an hour once you have invoices to hand.

Yield is the step most sheets skip

If you buy a kilo of onions and throw away 150 g of skin and root, you did not pay 100 for a kilo of usable onion — you paid 100 for 850 g, which is 117.65 per usable kilo. Costing on the purchase weight understates every dish that uses them.

Keep packaging out of the percentage

Include packaging in your cost per serving, but keep it out of the food cost percentage so that number keeps meaning the same thing month to month. On a low-priced drink, packaging can be a quarter of the price, so it deserves its own line rather than being hidden.

Gross profit is what pays the rent

Gross profit is measured in money, not percentages. A dish at 45% food cost sold three hundred times a week can be worth more than a 22% dish sold nine times. Rank by gross profit multiplied by volume before you decide anything.

What food cost percentage does not include

Rent, electricity, gas, wages, delivery commissions, spoilage, staff meals, card fees and taxes all sit outside it. A dish can show a healthy 28% and still lose money once a delivery platform takes its cut.

> The free calculator at costmymenu.org does all of this arithmetic for you, including the unit conversions, and it does not ask you to sign up.