الاتحاد الدولي ماستر شيف العرب
International Union of Arab Master Chefs

OFFICIAL INSTITUTIONAL ARTICLE

From Purchase Price to Portion Cost: How Yield Changes the Calculation

Official article information

Article author أحمد عصام المعدراني	**Article number** 8514
Article code –	**Protection number** –

Scan to verify the article

Reference
—

IUOAMC
International Union Of
Arab Master Chefs

A worked example shows how preparation yield affects the usable cost per kilogram and the ingredient cost per portion.

The invoice measures a different weight

Suppose five kilograms of vegetables cost £20. After trimming, four kilograms are usable. Yield is 80 per cent and the usable cost is £5 per kilogram, compared with £4 per kilogram as purchased.

What does the portion cost?

A portion using 160 grams of that usable quantity contains 80 pence of this ingredient. Dish cost requires the remaining ingredients. Pricing also involves labour, operating costs and the restaurant’s other considerations.

© IUOAMC · Documented copy — verify through the official register

Measure at the right stage

Trimming yield and cooking yield refer to different stages. A portion measured after cooking needs a corresponding weight. A restaurant can use its own measured yields for its own calculations.

Comparing two supplier offers

Suppose one supplier charges £4 per kilogram at 80 per cent yield, giving a usable cost of £5 per kilogram. Another charges £4.40 at 92 per cent yield, giving roughly £4.78 per usable kilogram. The ranking changes once yield is included. The comparison remains useful only if both yields are measured at the same stage under comparable preparation conditions.

When the portion cost changes

If usable output drops from four kilograms to three and a half, the £20 invoice still stands but usable cost rises to about £5.71 per kilogram. At 160 grams per portion, the ingredient cost rises from 80 pence to about 91 pence. This is why a costing record benefits from keeping the measurement date and method alongside the purchase price.

Separating the price effect from the quantity effect

If the ingredient price rises while the portion weight stays constant, the price effect can be isolated. If price stays constant while portion size grows, the change comes from quantity, whether planned or accidental. Both can also move together. Keeping the purchase price, usable weight and portion weight makes it possible to examine which changes contributed to a higher or lower cost.

The cover is an AI-generated illustration.

© IUOAMC · Documented copy — verify through the official register