IUOAMC MEDIA / Professional References

Portion Cost Worksheet

Ahmad Issam Maadarani

Use one currency throughout. Add the costs of the ingredients used in the batch, then divide by the actual number of equal portions.

Worked example

Product / date / currency	Soup batch / measurement date / GBP
Gross weight, net weight and yield	10 kg before preparation and 8 kg after. Yield = 8 ÷ 10 × 100 = 80%.
Purchase cost and cost per usable kilo	10 kg for £30. Cost per usable kilo = £30 ÷ 8 = £3.75.
Other ingredients and total batch cost	£10 in other ingredients. Total ingredient cost = £40.
Actual portions and cost per portion	25 equal portions. Ingredient cost per portion = £40 ÷ 25 = £1.60.

Fields on the printable worksheet

Product / date / currency	
Gross weight, net weight and yield	
Purchase cost and cost per usable kilo	
Other ingredients and total batch cost	
Actual portions and cost per portion	

Back to the article · 8514