

## RESOURCE LIBRARY Inventory – Receiving – Cost Control F&B Cost Control; Production

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#### **PURPOSE**

To ensure production standards are in keeping with the policies set out by management based on the company standards.

#### **POLICY**

All our hotels shall be known for producing quality food on a consistent basis and for providing value for money. This should be achieved as a consequence of producing all dishes in accordance with the agreed recipes.

#### **PROCEDURE**

#### a) PORTION CONTROL - FOOD

- 1. In terms of the control of costs it is important to ensure the kitchen produces dishes in accordance with their own recipe cards and as recorded within menu engineering in the system.
- 2. In some cases it may be possible to purchase some items from other suppliers in pre-prepared portions but this has to be carefully assessed to ensure high quality and fresh produce.
- 3. The recipe cards used for determining the cost of the dish should be available to all personnel working in the preparation areas. Measuring scales should also be provided.
- 4. The Cost Controller should go into the preparation kitchens and check on a random basis that the raw materials are being portioned correctly and that the scales are being used. It may also be appropriate to perform portion control and presentation tests in outlets.
- 5. Management should also make checks to ensure that preparation procedures are adhered to.

### b) BUTCHER YIELD TESTS

- 1. It is common to purchase full carcasses of meat for butchering into the required cuts to be served.
- 2. The butchering and trimming process will lead to wastage. This is inevitable but it should be possible to quantify what the wastage is and to restrict it to a given level of tolerance. To achieve this, the Cost Controller should conduct yield tests.

#### c) BUFFET PRODUCTION CONTROL

1. Buffets are popular in our F&B operations. The idea is to offer a good value for money, self-service operation, whereby higher volumes of business can be served. The portion each customer is taking is not as pre-defined in standard restaurants, so it is impossible to create recipes per actual portion. Instead, dishes will need to be costed by a pre-defined number of portions.



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#### 2. Standard Buffet:

- Create a list of items sent daily to the buffet
- Create a list if items which rotate and are only sent, say once a week
- Create recipes for all items above in their served units (bowls, chafing dishes, etc.).
- Create special yield tests to ensure a sound basis for consumption of weights and volumes
- Calculate the break-even point for any buffet, based on the cost of the whole set-up in relation to number of covers and the selling price.
- Perform regular physical consumption controls
- Establish average consumption per item per customer
- Pay special attention to guest check control, to avoid the reuse of checks

#### 3. Physical Buffet Control

Due to the mix of expensive and inexpensive items on a buffet, it is necessary to perform frequent controls of buffet consumption in relation to revenue. These are the following steps, which should be taken to arrive at a potential food cost percentage for the buffet:

- Ensure all documents mentioned above are updated and available for all costing
- Document all issues and returns
- Provide sufficient equipment, such as scales and measuring cups to allow service to continue while ensuring nothing is being missed
- Weigh, count and measure absolutely everything to be consumed, including condiments, sugar, sweeteners, tea, coffee and other drinks included in the food cost (it may be necessary to allow for consumption charged to non-buffet meal checks – do this after the total consumption is recorded)
- At closing, have a responsible chef determine if items have re-use value but also record if items are sent to other areas (employee cafeteria for example at no charge) – this is an indication of the waste factor
- Observe when replenishment of the buffet takes place in relation to the customer load
- If a seating time exercise is also to be carried out, note the relevant data on a chart and cross check bills issues and time opening and closing, with the observed seating and leaving times
- Carry out at least three such investigations to begin with, then run checks at no longer than quarterly
  intervals, or when substantial changes to the buffet content or level of business occur
- It may be necessary to check if single changes of any items on the buffet standard menu register any substantial variation of consumption to the previously issued item/dish
- Calculate a consumption by cover for all items and use these figures to flex some of the items based on expected business levels



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#### **BUTCHERING AND COOKING TESTS**

tem: Grade:		Supplier:	No. Of pieces:		

		Weight		Ratio	Cost		
		kg	gr	%	p/kg	Total	p/gr
Raw Yield:	Initial raw weight						
Less:	Bones, fat and trim						
	Saleable raw weight						
Butchered as:							
SALEABLE RAW YIELD							
Cooked yield:	Saleable raw weight						
	Cooking shrinkage						
	Saleable cooked weight						
Cooked as:							
SALEABLE COOKED YIELD							
Raw or cooke	d portion cost and cost	Portion	No of	Portion	Total	Cost	
factor:		size	portion	cost	cost	factor	
	TOTAL						

The butcher's yield test should be conducted to determine the limits to acceptable processing losses and to identify the effective primary cost of the meat preparation.

There should be standard trim instructions and portion sizes posted in the butcher shop.

Dividing the effective cost of the butchered cut with the original cost of the un-butchered cut derives the cost factor. This allows for comparison of yields from other similar original cuts.

The same form can be used for determining the final yield of whole roasts etc., which suffer a further reduction in saleable value through cooking shrinkage.