

## Baker – Yield and Food Cost Assignment 1 KEY

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Food costs may climb quickly when we do not attain the yield called for in our recipes. Recipe yields are based on typical portions that Guests consume. Providing food portions that are too large leads to waste and higher food costs. Also, keep in mind that Guests do not consume everything they serve themselves. Therefore, it is important to follow each recipe's portion size to get the specified yield. Consider the example below:

One pan of Brownies was cut into 32 portions (4x8) instead of 48 portions (6X8). Each pan of Brownies costs \$10.93 to make. Properly cut Brownies cost \$0.228 per Brownie. The improperly cut Brownies cost almost \$0.342\* each (rounded). Here's the math:

**$\$10.93 \text{ per pan} \div 48 \text{ Brownies per pan} = \$0.228 \text{ per Brownie}$**

**$\$10.93 \text{ per pan} \div 32 \text{ Brownies per pan} = \$0.342 \text{ per Brownie}$**

**The difference in price per serving is \$0.114**

**Difference per pan = 16 servings. At \$0.114 per serving, that's \$1.824 lost per pan**

Food cost can be controlled by cutting food products to spec as well as controlling over-production of food, monitoring the shelf life of foods, and making sure all the product is properly scraped (emptied) from the inside of a container.

Now it is your turn. Determine how much money is lost if the yield is not met. Use the information above to answer questions 1 and 2.

1. Our restaurant made 26 pans of Brownies this week. Each pan was cut into 32 brownies instead of the projected yield of 48 brownies. How much money did we lose this week?

**$\$1.824 \text{ lost servings} \times 26 \text{ pans} = \$47.42 \text{ lost per week}$**

2. If we did not correct this, how much money would be lost over the course of a year?

**$\$47.42 \text{ lost per week} \times 52 \text{ weeks} = \$2465.84 \text{ yearly loss}$**

3. If 1 pan of Rice Krispies Treats cost \$7.19 and yields 48 pieces, how much is lost per pan if they are cut into 25 pieces?

**$\$7.19 \text{ per pan} \div 48 \text{ pieces per pan} = \$0.150 \text{ per Rice Krispies Treat}$**

**$\$7.19 \text{ per pan} \div 25 \text{ pieces per pan} = \$0.288 \text{ per Rice Krispies Treat}$**

**The difference in price per serving is \$0.138**

**Difference per pan = 23 servings. At \$0.138 per serving, that's \$3.17 lost per pan**

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4. If, on average, we make 20 pans of Rice Krispies Treats a week for the year, at a loss of \$3.17 per week, what would the loss be for the year if not corrected?

**Number of Pans X Loss Per Pan = Loss Per Week**

$$20 \quad \times \quad \$3.17 \quad = \quad \$63.40 \text{ per week}$$

**Loss Per Week X 52 Weeks = Loss Per Year**

$$\$63.40 \quad \times \quad 52 \quad = \quad \$3,296.80 \text{ per year}$$