

**Your Restaurant
Food Cost Analysis**



Week Ending	Net Sales	Cost	%	Gross Sales	Inventory Value	Inventory to Cost Ratio	Theo Cost %	Diff.
9 wks end 31/12/00	\$ 591,524.60	\$ 233,226.98	39.43%		\$ 21,836.35			
38 Wks end 30/12/01	\$2,300,908	\$857,104	37.25%		\$ 22,011.23			
27 wks end 14/07/02	\$1,643,986	\$624,404	37.98%		\$21,623			
53 weeks end 12/28/03	\$2,708,680.40	\$1,048,990.28	38.73%	\$2,340,439	\$19,269.74			
52 weeks end 12/31/04	\$3,371,798.74	\$1,316,284.22	39.04%	\$3,430,716.54	38.37%	\$19,687.63		
Jan Total	\$323,684.74	\$117,810.42	36.40%	\$328,720.39	35.84%	\$20,528.86		
Feb Total	\$264,143.66	\$98,679.44	37.36%	\$268,324.12	36.78%	\$21,697.31		
Mar Total	\$273,169.79	\$100,303.95	36.72%	\$277,372.04	36.16%	\$20,537.09		
Apr Total	\$275,730.76	\$102,391.43	37.13%	\$280,059.28	36.56%	\$19,551.65		
May Total	\$286,614.22	\$106,406.88	37.13%	\$290,794.55	36.59%	\$19,322.80		
Jun Total	\$355,314.86	\$134,964.32	37.98%	\$360,778.03	37.41%	\$20,969.68	0.52	35.69% \$6,202.64
Jul Total	\$375,444.07	\$138,284.68	36.83%	\$379,847.92	36.41%	\$19,760.23	0.61	35.82% \$2,223.16
Aug Total	\$295,954.66	\$109,386.73	36.96%	\$300,163.45	36.44%	\$19,001.37	0.35	35.62% \$2,468.51
Sep Total	\$264,195.36	\$99,871.05	37.80%	\$267,773.78	37.30%	\$21,456.53	0.43	35.78% \$4,061.59
Oct Total	\$331,536.02	\$122,817.51	37.04%	\$336,186.57	36.53%	\$20,571.49	0.35	35.74% \$2,664.43
13-Nov-05	\$131,717.39	\$ 51,641.67	39.21%	\$ 133,656.15	38.64%	\$18,420.23	0.36	
27-Nov-05	\$132,868.39	\$ 48,672.09	36.63%	\$ 134,741.64	36.12%	\$21,361.45	0.44	
Nov Total	\$264,585.78	\$100,313.76	37.91%	\$268,397.79	37.38%	\$19,890.84	0.40	35.99% \$3,717.40
11-Dec-05	\$132,252.90	\$ 50,569.33	38.24%	\$ 134,129.07	37.70%	\$20,989.40	0.42	
01-Jan-06	\$189,951.35	\$ 70,600.09	37.17%	\$ 192,669.95	36.64%	\$24,388.68	0.35	3 weeks
Dec Total	\$322,204.25	\$121,169.42	37.61%	\$326,799.02	37.08%	\$22,689.04	0.38	
52 Wks end 01/01/06	\$3,632,578.17	\$1,352,399.59	37.23%	\$3,685,216.94	36.70%	\$20,498.07	0.43	

Hi

Cost back down to your YTD avg

Count looks great, only growth item is cranberry sauce, highlighted for your review

Other meats cost showing higher with higher than average use on boneless ham, pc creton, breakfast sausage, and veal chops...

Produce cost also higher again, showing higher than average use on bananas, cabbage, canteloupe, cucumbers, coleslaw dressing, mushrooms, Spanish onions, diced potatoes, tomatoes, sundried tomatoes, and PEI veg mix, many of these were mentioned last period as well...

Also doesn't help that you're paying higher produce pricing at this time of the year, your tomatoes ranged from mid \$40 to almost \$55 from ----- during the period, pretty expensive vs. the ----- you also got in that were high \$20 to high \$30 range...

Calendar year finished better than previous, sales up approx. 8% and your cost has come down approx 1.75% - great work!

Next count Mon Jan 23

Shawn

This summary report provides a quick overview of cost, sales & inventory value - current period, historically, and YTD.

It also points out the latest theoretical cost based on actual product mix, the variance of ideal vs. actual, and contains notes relevant to the current period - either for clarification or follow up.

**Your Restaurant
Food Cost Analysis
Summary By Food Group**

Wk Ending	Beef	Sm Meat	Poultry	Meats	Seafood	Pasta	Cheese	Dairy	Bakery	Produce	Fries	Beverage	Dessert	Sauces	Condiment	Bar	Misc	Total
2001 Avg.	2.60%	2.68%	5.11%	2.67%	1.65%	0.22%	4.07%	3.03%	1.53%	5.38%	2.16%	1.68%	0.94%	0.71%	1.73%	0.20%	1.49%	36.42%
2002 Avg.	2.77%	2.33%	4.86%	2.68%	1.87%	0.23%	3.99%	2.89%	1.37%	5.01%	2.07%	2.16%	1.01%	0.82%	1.84%	0.39%	1.53%	37.81%
2003 Avg.	2.98%	1.93%	4.57%	2.86%	1.63%	0.22%	4.25%	3.20%	1.57%	5.53%	1.97%	2.47%	0.87%	0.79%	1.81%	0.43%	1.48%	38.55%
2004 Avg.	2.98%	1.99%	5.13%	2.98%	1.48%	0.21%	4.29%	3.13%	1.51%	5.99%	1.65%	2.35%	0.94%	0.74%	1.88%	0.43%	1.32%	39.00%
Jan Avg	2.67%	1.81%	4.21%	3.06%	1.44%	0.18%	3.99%	2.92%	1.62%	5.76%	1.63%	2.10%	0.94%	0.72%	1.92%	0.32%	1.13%	36.41%
Feb Avg	2.74%	1.88%	4.21%	3.02%	1.57%	0.18%	4.72%	2.77%	1.57%	5.55%	1.79%	2.29%	1.15%	0.65%	1.97%	0.29%	1.10%	37.45%
Mar Avg	2.70%	1.91%	3.89%	2.99%	1.45%	0.22%	4.31%	2.77%	1.57%	5.90%	1.73%	2.30%	1.02%	0.68%	1.90%	0.32%	1.15%	36.73%
Apr Avg	2.83%	1.88%	3.77%	2.95%	1.26%	0.19%	4.80%	2.83%	1.62%	6.17%	1.62%	2.35%	0.78%	0.77%	1.86%	0.30%	1.16%	37.13%
May Avg	2.41%	1.89%	4.02%	2.87%	1.44%	0.18%	5.01%	2.75%	1.58%	6.26%	1.66%	2.20%	0.79%	0.70%	1.77%	0.40%	1.22%	37.12%
Jul Avg	2.52%	1.89%	3.98%	2.84%	1.48%	0.21%	5.14%	2.60%	1.56%	5.67%	1.55%	2.09%	0.61%	0.86%	1.62%	0.75%	1.77%	37.12%
Aug Avg	2.46%	1.94%	3.89%	3.13%	1.44%	0.28%	5.01%	2.77%	1.58%	5.46%	1.71%	2.02%	0.78%	0.91%	1.59%	0.67%	1.37%	36.97%
Sep Avg	2.33%	2.13%	4.03%	3.19%	1.36%	0.75%	5.01%	2.96%	1.73%	5.78%	1.72%	1.99%	0.80%	0.85%	1.59%	0.47%	1.16%	37.81%
Oct Avg	2.66%	2.23%	3.72%	3.08%	1.42%	0.38%	4.91%	2.75%	1.76%	5.54%	1.68%	1.99%	0.87%	0.80%	1.70%	0.39%	1.12%	36.96%
Nov Avg	2.86%	2.19%	3.67%	3.11%	1.52%	0.22%	4.90%	3.05%	1.78%	5.66%	1.58%	2.01%	0.65%	0.80%	1.76%	0.37%	1.10%	37.18%
11-Dec-05	2.55%	2.23%	3.91%	2.86%	1.58%	0.22%	4.74%	2.98%	1.84%	6.11%	1.60%	2.21%	1.06%	0.86%	1.87%	0.36%	1.25%	38.24%
01-Jan-06	2.65%	2.04%	3.71%	3.33%	1.32%	0.15%	4.63%	2.90%	1.73%	6.28%	1.62%	2.00%	0.81%	0.81%	1.62%	0.39%	1.19%	37.17%
Dec Avg	2.60%	2.14%	3.81%	3.10%	1.45%	0.19%	4.69%	2.94%	1.79%	6.20%	1.61%	2.11%	0.94%	0.84%	1.75%	0.38%	1.22%	37.71%
2005 Avg	2.60%	1.99%	3.94%	3.01%	1.44%	0.26%	4.81%	2.80%	1.65%	5.84%	1.66%	2.13%	0.84%	0.78%	1.75%	0.45%	1.27%	37.22%

This summary report compares food cost by category - current, YTD, and historically

An excellent tool for identifying problem costly areas - at a glance!

**Your Restaurant
Food Cost
Theoretical Analysis
Month Ended December 2005**



	Sales	Cost	Category Cost %	% of Ttl Cost
Total Starters	\$ 437.00	\$ 172.42	39.46%	0.30%
Total Soup	\$ 2,028.05	\$ 623.00	30.72%	1.10%
Total Kids Menu	\$ 188.10	\$ 67.78	36.04%	0.12%
Total Salads	\$ 1,417.25	\$ 341.82	24.12%	0.60%
Total Beverages	\$ 4,605.44	\$ 898.58	19.51%	1.58%
Total Desserts	\$ 600.00	\$ 210.00	35.00%	0.37%
Total Appetizers	\$ 13,978.57	\$ 5,619.80	40.20%	9.89%
Total Burgers	\$ 2,837.15	\$ 946.66	33.37%	1.67%
Total Sandwiches	\$ 5,961.25	\$ 1,890.90	31.72%	3.33%
Total Traditional Fare	\$ 10,508.45	\$ 2,784.12	26.49%	4.90%
Pub Fare	\$ 1,886.15	\$ 605.23	32.09%	1.07%
Total Pasta	\$ 394.35	\$ 98.93	25.09%	0.17%
Total Brunch Specials	\$ 1,232.60	\$ 354.01	28.72%	0.62%
Total Sides & Add-Ons	\$ 10,730.07	\$ 3,755.52	35.00%	6.61%
Allowable Bar Mix & Condiments		\$ 426.03		0.75%
Allowable Waste		\$ 284.02		0.50%
Allowable Oil & Misc. Condiments		\$ 710.06		1.25%
Total Theoretical Sales & Cost	\$ 56,804.43	\$ 19,788.89	34.84%	
Actual Cost		\$ 21,097.17	37.14%	
Variance		\$ 1,308.28	2.30%	

A concise summary showing theoretical cost by menu category, total theoretical cost, the actual cost for the period, and the variance from actual to theoretical

**Your Restaurant
Food Cost
Theoretical Analysis
Month Ended December 2005**



	# Items Sold	Price	Total Sales	Item Cost	Cost %	Item \$ Contribution	Ttl Contribution	% Contribution	% of Category
Starters									
Garlic Bread	34	\$2.95	\$100.30	\$0.751	25.46%	\$2.20	\$74.77	2.61%	34.00%
Garlic Cheese Bread	52	\$5.95	\$309.40	\$2.789	46.87%	\$3.16	\$164.37	5.74%	52.00%
Traditional Wheaten Bread	14	\$1.95	\$27.30	\$0.133	6.82%	\$1.82	\$25.44	0.89%	14.00%
Total Starters			\$ 437.00	\$ 172.42	39.46%		\$ 264.58	9.23%	
Soup									
Classic French Onion Soup	165	\$4.95	\$816.75	\$0.994	20.08%	\$3.96	\$652.74	22.78%	39.38%
New England Style Clam Chow		\$4.95	\$0.00	\$0.826	16.69%	\$4.12	\$0.00	0.00%	0.00%
Seafood Chowder	118	\$6.19	\$730.10	\$2.237	36.15%	\$3.95	\$466.13	16.27%	28.16%
Soup of the Day	136	\$3.54	\$481.20	\$1.434	40.53%	\$2.10	\$286.17	9.99%	32.46%
Total Soup			\$2,028.05	\$623.00	30.72%		\$ 1,405.05	49.04%	
Kids Menu									
BBQ Hamburger	10	\$4.95	\$49.50	\$1.880	37.98%	\$3.07	\$30.70	1.07%	26.32%
Dino Nuggets	12	\$4.95	\$59.40	\$1.990	40.20%	\$2.96	\$35.52	1.24%	31.58%
Grilled Cheese	16	\$4.95	\$79.20	\$1.569	31.70%	\$3.38	\$54.10	1.89%	42.11%
Total Kids Menu			\$188.10	\$67.78	36.04%		\$ 120.32	4.20%	
Salads									
Caesar Traditional	47	\$8.95	\$420.65	\$1.638	18.30%	\$7.31	\$343.66	11.99%	30.32%
Caesar /Chicken	44	\$11.38	\$500.80	\$2.841	24.96%	\$8.54	\$375.80	13.12%	28.39%
Gaelic Footballer's		\$10.95	\$0.00	\$3.668	33.50%	\$7.28	\$0.00	0.00%	0.00%
Irish Garden	47	\$6.95	\$326.65	\$1.925	27.70%	\$5.03	\$236.18	8.24%	30.32%
Spicy Chicken	17	\$9.95	\$169.15	\$2.903	29.18%	\$7.05	\$119.80	4.18%	10.97%
Total Salads			\$1,417.25	\$341.82	24.12%		\$ 1,075.43	37.53%	

This detailed theoretical food cost report provided a weighted theoretical cost, by period - based on actual sales, and current costs, based on actual recipes & current purchase costs for every item

It quickly highlights high cost items, low cost items, the largest dollar contributors - Sales Stars, and Sales Dogs!