**The cost and set the selling of a two-course menu using different profit margin (P2)**

**Costing**

* Costing is any system for assigning costs to an element of a business. Costing is typically used to develop costs for customers, distribution channels, employees, geographic regions, products, product lines, processes, subsidiaries, and entire companies.

**Costing Dishes**

* Course meal 1
* Course meal 2

**Course Meal Menu**

|  |  |
| --- | --- |
| **Course meal 1** | **Course meal 2** |
| Starter: Chicken wings | Starter: Beef satay |
| Main dish: Egg fried rice | Main dish: Spaghetti Bolognese |
| Side dish: Cheesy omelette | Side dish: Garlic bread |
| Dessert: Chocolate mousse | Dessert: Brownies |
| Drink: Classic mojito | Drink: Oreo milkshake |

**Ingredients**

**Course meal 1: starter: Fried Chicken wings**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Chicken wings** | **1packet** | **50mvr** |
| **2** | **salt** | **1/2tsp** | **needed** |
| **3** | **Black pepper** | **1/2tsp** | **needed** |
| **4** | **All-purpose flour** | **2cups** | **2mvr** |
| **5** | **Garlic powder** | **1tsp** | **needed** |
| **6** | **Mustard powder** | **1/2tsp** | **needed** |
| **7** | **Cayenne powder** | **1/4tsp** | **needed** |
| **8** | **Vegetable oil** | **3tbsp** | **10mvr** |

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| **Total: 62mvr** |

**Course meal 1: main dish: Egg fried rice**

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| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Eggs** | **4** | **8mvr** |
| **2** | **Vegetable oil** | **3tbsp** | **10mvr** |
| **3** | **Onion** | **1** | **4mvr** |
| **4** | **Carrots** | **1** | **5mvr** |
| **5** | **Cabbage** | **1** | **15mvr** |
| **6** | **Salt** | **1tsp** | **needed** |
| **7** | **Rice** | **250g** | **10mvr** |

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| **Total: 52mvr** |

**Course meal 1: side dish: Cheesy omelette**

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| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Cheddar cheese** | **10g** | **7.5mvr** |
| **2** | **Egg** | **2** | **4mvr** |
| **3** | **Vegetable oil** | **3tbsp** | **10mvr** |

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| **Total:21.5mvr** |

**Course meal 1: desert: chocolate mousse**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Chocolate chips** | **1cup** | **65mvr** |
| **2** | **Heavy cream** | **1 ¾ cups** | **60mvr** |
| **3** | **Powdered sugar** | **2tbsp** | **needed** |
| **4** | **Vanilla extract** | **1/2tsp** | **6mvr** |

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| **Total: 131mvr** |

**Course meal 1: drink: Classic mojito**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **lemon** | **1** | **4mvr** |
| **2** | **sprite** | **1cup** | **15mvr** |
| **3** | **Mint leaves** | **5** | **12mvr** |
| **4** | **sugar** | **1tsp** | **needed** |

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| **Total:31mvr** |

**Course meal 2: starter: Beef satay**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **lime** | **1** | **4mvr** |
| **2** | **garlic** | **4 pieces** | **11mvr** |
| **3** | **Cayenne powder** | **½ tsp** | **needed** |
| **4** | **ginger** | **50g** | **5mvr** |
| **5** | **paprika** | **1tsp** | **3mvr** |
| **6** | **Oyster sauce** | **4tbsp** | **needed** |

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| **Total: 23mvr** |

**Course meal 2: main dish: Spaghetti Bolognese**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **Vegetable oil** | **2tbsp** | **10mvr** |
| **2** | **Minced beef** | **1packet** | **63.5mvr** |
| **3** | **onion** | **1** | **5mvr** |
| **4** | **garlic** | **2** | **4mvr** |
| **5** | **carrot** | **3 ½** | **5mvr** |
| **6** | **tomato** | **800g** | **10mvr** |
| **7** | **salt** | **1tsp** | **needed** |
| **8** | **pepper** | **1tsp** | **2mvr** |
| **9** | **spaghetti** | **1packet** | **30mvr** |

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| --- |
| **Total: 129.5mvr** |

**Course meal 2: side dish: Garlic bread**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **garlic** | **5** | **10mvr** |
| **2** | **Bread loaf** | **1 packet** | **25mvr** |
| **3** | **Vegetable oil** | **4tbsp** | **10mvr** |
| **4** | **Salt** | **1tsp** | **needed** |
| **5** | **Mozzarella cheese** | **125g** | **164mvr** |
| **6** | **sugar** | **1tsp** | **needed** |

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| **Total: 209mvr** |

**Course meal 2: desert: Brownies**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **butter** | **165g** | **30mvr** |
| **2** | **Dark chocolate** | **200g** | **51mvr** |
| **3** | **egg** | **5** | **10mvr** |
| **4** | **Vanilla extract** | **2tsp** | **2mvr** |
| **5** | **Brown sugar** | **165g** | **30mvr** |
| **6** | **Plain flour** | **2tbsp** | **5mvr** |
| **7** | **Cocoa powder** | **1tbsp** | **6mvr** |
| **8** | **salt** | **1tsp** | **needed** |
| **9** | **oreo** | **154g** | **12mvr** |
| **10** | **Icing sugar** | **dusting** | **needed** |

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| **Total: 146mvr** |

**Course meal 2: drink: Oreo milkshake**

|  |  |  |  |
| --- | --- | --- | --- |
| **No:** | **Items** | **Quantity** | **Price** |
| **1** | **milk** | **1cup** | **10mvr** |
| **2** | **oreo** | **1packet** | **12mvr** |
| **3** | **Vanilla ice cream** | **2scoop** | **20mvr** |
| **4** | **sugar** | **3tbsp** | **needed** |
| **5** | **Whipped cream** | **spraying** | **20mvr** |

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| --- |
| **Total: 62mvr** |

**The correct procedure to cleaning down and dealing with food waste. (p5)**

**Correct procedure to cleaning**

* **Disinfectant high surface areas such as refrigerators, tables, chairs and doors**
* **Keep floors clean and grime free daily to remove shoe prints, grease and dirt.**
* **Wash and disinfectant all kitchen utensils after every use to remove food or oil stains. This helps in preventing food borne illness.**
* **Clean exhaust hood systems at least once every 3 months to remove grease and to prevent dangerous kitchen fire.**
* **Change into a clean set of apron and coats daily.**
* **Clean kitchen walls and ceilings weekly.**

**Dealing with food waste**

* **Give them to employees to take home.**
* **Come up with a daily menu item using leftover food from the night before or the day.**
* **Foods such as chicken breast and seafoods can be frozen and reused later.**
* **Food can be dumped into a Composit bin and converted into manure which can be used as a fertilizer.**
* **Donate food leftovers to local charity.**

**COURSE MEAL 1:** Expenses of course meal 1

62+52+21.5+131+31

= 297.5RF

**Selling price for one set of meal from course meal 1**

**Price =** 150RF

**Selling price for one plate =** 150RF

**Let's take selling for 10 people**

150\*10

= 1500RF

**Now need to find the profit and loss**

**To find profit**

**Profit = total selling price – expense**

1500 – 297.5

= 1202.5RF

**(Profit = 1202.5RF) (Expenses = 297.5RF)**

**Gross profit margin = gross profit/sales amount \* 100**

**1202.5 / 297.5 \* 100**

**= 404.5RF**

**Finding selling price for different profit margin**

**Selling price for one course meal 1 = 297.5RF**

**GST (ground and serving tax)**

**Calculate based on GST = 8%**

**Selling price \* GST / 100**

**297.5 \* 8 / 100**

**= 23.8**

**VAT (value added tax)**

**Calculate based on VAT = 6%**

**Selling price \* VAT / 100**

**297.5 \* 6 / 100**

**=** **17.85**

Final selling price

selling price + GST + VAT

297.5 + 23.8 + 17.85

= 339.15RF

Selling price of course meal 1 = 339.15RF

**COURSE MEAL 2:** Expenses of course meal 2

23+129.5+209+146+62

= 569.5RF

**Selling price for one set of meal from course meal 1**

**Price =** 200RF

**Selling price for one plate =** 200RF

**Let's take selling for 10 people**

200\*10

= 2000RF

**Now need to find the profit and loss**

**To find profit**

**Profit = total selling price – expense**

2000 – 569.5

= 1430.5RF

**(Profit = 1430.5RF) (Expenses = 569.5RF)**

**Gross profit margin = gross profit/sales amount \* 100**

**1430.5 / 569.5 \* 100**

**= 251.1RF**

**Finding selling price for different profit margin**

**Selling price for one course meal 1 = 569.5RF**

**GST (ground and serving tax)**

**Calculate based on GST = 10%**

**Selling price \* GST / 100**

**569.5 \* 10 / 100**

**= 57**

**VAT (value added tax)**

**Calculate based on VAT = 8%**

**Selling price \* VAT / 100**

**569.5 \* 8 / 100**

**= 45.5**

Final selling price

selling price + GST + VAT

569.5 + 57 + 45.5

= 672RF

Selling price of course meal 2= 672RF