

Culinary Math Formulas

$$\text{As Purchased (AP)} - \text{Trim Loss} = \text{Yield}$$

$$\text{As Purchased (AP) Cost} \div \text{Number of Units} = \text{Cost Per Unit}$$

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$$\text{Cost of Goods Sold} \div \text{Sales} = \text{Food Cost \%}$$

$$\text{Cost per Portion} \div \text{Desired Food Cost \%} = \text{Selling Price}$$

$$\text{New Yield} \div \text{Old Yield} = \text{Conversion Factor}$$

$$\text{Total Recipe Cost} \div \text{Number of Portions} = \text{Cost Per Portion}$$

$$\text{Value of Food Inventory at Beginning of Period} + \text{Value of Food Purchased During Period} - \text{Value at End of Period} = \text{Cost of Goods Sold}$$

$$\text{Yield} \div \text{As Purchased (AP)} = \text{Yield \%}$$