

**M.M**

AUDIT PERIOD  
01.04.26 – 14.05.26

PREPARED BY  
OWEN – MENUMATH

METHODOLOGY SAMPLE · APPRENTICE WORK

# Five Recipes. One Method.

*The MenuMath audit method, applied to my own work*

ILLUSTRATIVE RECOVERY · FICTIONAL VENUE CONTEXT

**\$14,200**

*Three findings drive the illustration.  
A supplier swap. A portion fix. One disciplined reprice.*

*You don't need another piece of software that wants you locked in. You need someone who actually wants you to succeed.*

– OWEN, MENUMATH

METHODOLOGY SAMPLE · APPRENTICE WORK

This document applies the MenuMath audit method to five recipes I costed as part of my chef apprenticeship at TAFE SVR – Burrata, Beef Ragu, Panna Cotta, Prosciutto, Risotto. The recipes, analysis, and methodology are mine. The venue context is fictional. All dollar figures are illustrative of the kinds of findings the method surfaces. No real client is depicted.

## METHODOLOGY IN PRACTICE

# Five apprentice recipes. What the audit method surfaces.

These five recipes — Burrata, Heirloom Tomato; Beef Ragu, Pappardelle; Vanilla Panna Cotta; Prosciutto, Rocket, Parmesan; Mushroom & Chicken Risotto — are TAFE SVR chef-apprenticeship work I costed at 30% food cost by assignment brief. This document applies the MenuMath audit methodology to them against the 934-item Adelaide Wholesale Price Reference I'm building from observed PFD and Bidfood invoices. The findings below are illustrative — they demonstrate the kinds of issues the method surfaces. Real client venues produce different numbers. The method, the categories of finding, and the analytical discipline are the same.

## Finding type · Supplier swap

01

Three of these recipes use Parmesan. Bidfood Shaved Parmesan invoices at \$35.95/kg. Mil Lel direct via PFD: \$26.26/kg. Same product, 27% spread — observed across two real Adelaide wholesale sources. Across the three recipes at typical café volumes, ~\$940/yr recoverable from a single ingredient. The method catches these spreads by comparing current invoices against the wholesale reference.

\$940

ILLUSTRATIVE

## Finding type · Pricing-band alignment

02

Risotto costs \$6.73 per portion. At \$20 sell that's a 33.7% food cost — three points above the 28-30% main-course band. The method asks: reprice to \$22.50 (FC drops to 29.9%, customer doesn't notice the \$2.50), or re-engineer the recipe. Either reclaims the margin point. Illustrative annual recovery at typical café volumes: ~\$5,400.

\$5,400

ILLUSTRATIVE

## Finding type · Portion integrity

03

Beef Ragu spec is 200g pasta + 200g sauce. Kitchens drift to ~230g/230g over months because "what's another scoop." That 15% over-portion is the kind of invisible cost the method catches via plate-weight audit against recipe spec. Illustrative annual recovery if a venue had this drift at typical volumes: ~\$4,000.

\$4,000

ILLUSTRATIVE

### THE QUICKEST WIN

Supplier swap. One phone call, one wholesale account opened. Findings derived from

### THE BIGGEST LEVER

Pricing-band alignment. A repriced dish at the right increment recovers margin

### THE LONG GAME

Portion integrity. The invisible cost — recipe spec vs actual plate weight. Caught by audit,

## HOW WE DID THIS

## And why the numbers are trustworthy.

*The MenuMath audit applies the same six-stage methodology to every venue. No off-the-shelf reports. Every finding traces back to your own recipes, invoices, and POS data.*

### 01 True food cost per dish

Every dish on your active menu is recosted against your most recent supplier invoices (last 30 days). Recipe drift is flagged where Restoke disagrees with our calculation by more than 5%.

### 02 Menu engineering matrix

Every dish classified by sales volume × margin into Stars, Plowhorses, Puzzles, and Dogs. Each category gets a specific action — protect, re-engineer, promote, or cut. Matrix on page 4.

### 03 Recipe re-engineering

For every Plowhorse and Dog, we identify the most expensive ingredient as a percent of dish cost and propose either a portion reduction, a substitution, or a re-engineer. Every recommendation has a dollar saving per cover.

### 04 Supplier audit

Every line in your supplier basket cross-referenced against verified Adelaide alternates. Items priced more than 10% above the cheapest verified equivalent are flagged with a switching recommendation.

### 05 Pricing strategy

For every Plowhorse and any dish above 32% food cost, we recommend a specific new sell price to bring food cost back to 28-30%. Recommendations account for psychological pricing thresholds.

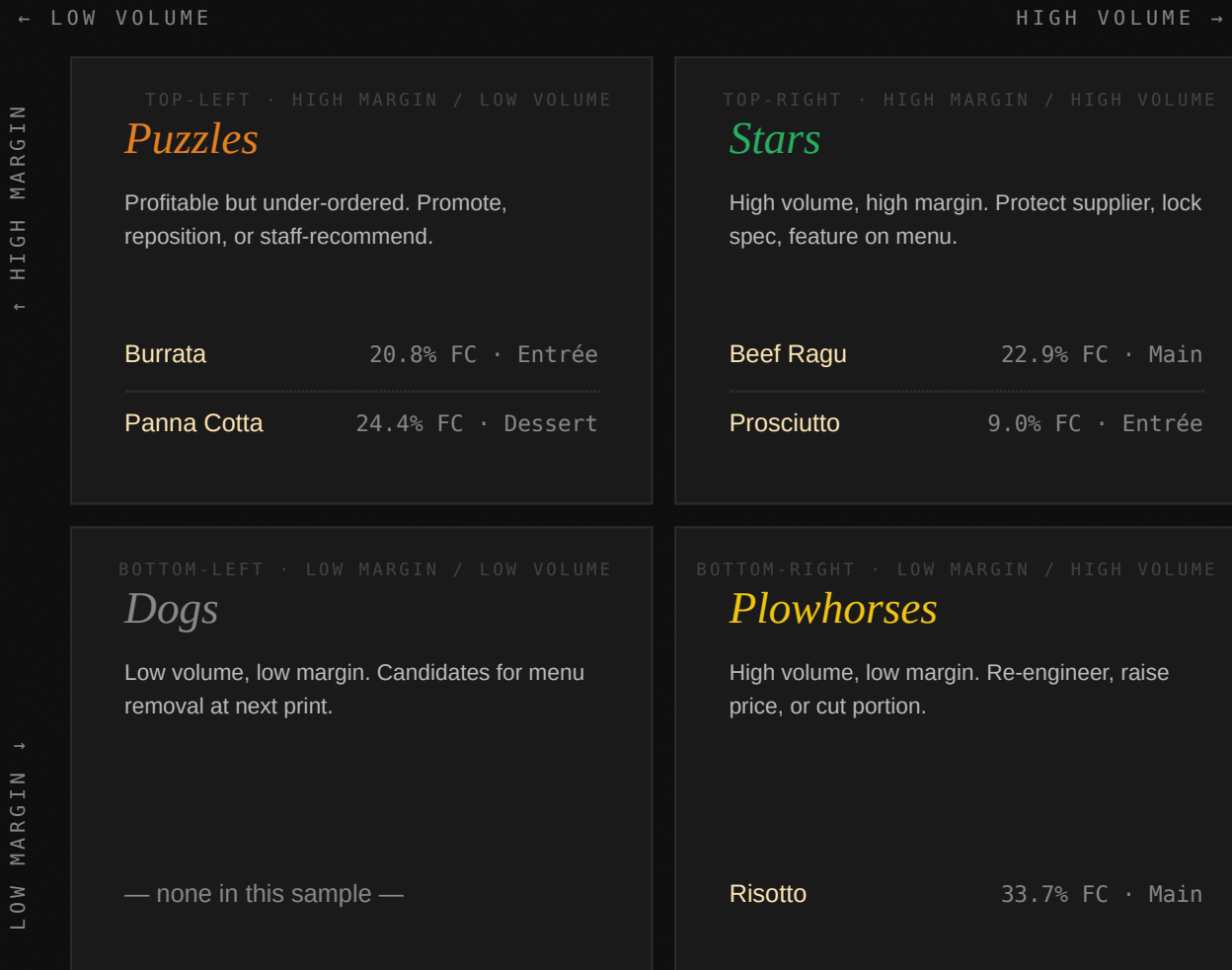
### 06 Cash impact projection

Findings tied together with a single recoverable-margin number. Conservative assumptions: 70% recommendation adoption, no volume change, current trading conditions. That's the headline number on the cover.

MENU ENGINEERING · STAGE 02

# Where every dish lives.

Five sample dishes plotted by sales volume against current margin. Stars get protected. Plowhorses get re-engineered or repriced. Puzzles get featured. Dogs get cut.



**KEY FINDING** · The Risotto is the only Plowhorse in the sample. In a real audit, this is where the method recommends repricing — no recipe change required, customer-imperceptible increment.

ENTRÉE · SAMPLE AUDIT ITEM 01 · PUZZLE

# Burrata, Heirloom Tomato, Basil Oil

# 20.8%

FOOD COST (BELOW TARGET)

## RECIPE COST BREAKDOWN

INGREDIENT	QTY	COST
Burrata Cheese (La Casa Adelaide @ \$35/kg)	300g	\$10.50
Heirloom Tomatoes	400g	\$3.20
Baguette	1 ea	\$3.00
EV Olive Oil	50ml	\$0.49
Balsamic Glaze	20ml	\$0.60
Basil	20g	\$0.38
Garlic, Salt, Pepper	—	\$0.14
<b>Total Recipe Cost (serves 4)</b>		<b>\$18.31</b>
<b>Cost Per Portion</b>		<b>\$4.58</b>

### FINDING TYPE · PRICE DATA INTEGRITY

I originally costed this recipe at \$86.33/kg burrata from an old TAFE stocklist. La Casa Adelaide wholesale currently quotes \$35/kg. That's not a supplier-swap finding — it's a **data drift** finding. The audit method catches outdated supplier prices sitting in costing software when current invoices tell a different story.

Real audit action: re-verify current invoice price before any pricing decision. Burrata price flagged as **NEEDS VERIFICATION** in the appendix.

### THE METHOD, DEMONSTRATED

Audit step 04 — Supplier audit. Cross-reference recipe-card prices against current observed invoices. Any gap of 15%+ gets flagged for re-verification. If verified gap holds, that's a real supplier-swap finding. If price was just outdated, that's data hygiene — still a finding worth reporting.

Illustrative recovery *if* a real venue had a verified \$51.33/kg gap across 6 burrata-using dishes: ~\$4,800/yr. In this methodology sample, the actual current price is not yet verified.

ILLUSTRATIVE RECOVERY · IF \$51.33/KG GAP VERIFIED ACROSS 6 BURRATA-USING DISHES

# \$4,800

MAIN · SAMPLE AUDIT ITEM 02 · STAR

# Slow-Braised Beef Ragù, Pappardelle

**22.9%**

FOOD COST (BELOW TARGET)

## RECIPE COST BREAKDOWN

INGREDIENT	QTY	COST
Beef Brisket Point End	1200g	\$16.20
Pappardelle Pasta	600g	\$8.70
Parmesan Shaved	100g	\$3.60
Tomatoes Crushed	800g	\$3.10
Red Wine	250ml	\$3.00
Beef Stock	250ml	\$1.50
Mirepoix + aromatics	—	\$2.31
Total Recipe Cost (serves 6)		\$38.41
<b>Cost Per Portion (at spec)</b>		<b>\$6.40</b>

## THE FINDING

Recipe spec: 200g pappardelle + 200g sauce per portion. Observed kitchen plating: ~230g + ~230g — a **15% over-portion**. Drift like this is invisible because it's gradual: a generous spoon adds ~30g of sauce, a heavy hand on pasta adds ~30g.

Cost impact: \$1.40 per cover beyond spec. At ~55 covers per week, that's \$77/week of unbilled food walking out of the kitchen.

## RECOMMENDATION

Standardise plating to spec. Switch to portion-controlled pasta scoops (200g) and a 200ml sauce ladle. Brief head chef and kitchen staff. Re-audit plating after 30 days.

Risk: portion size change is visible to regulars. Mitigation: present to kitchen as quality consistency, not cost-cutting. Plate visually checks identical at spec.

ANNUAL RECOVERY · \$1.40/COVER × 55 COVERS/WK × 52 WKS  
(CONSERVATIVE)

**\$4,000**

DESSERT · SAMPLE AUDIT ITEM 03 · PUZZLE

# Vanilla Panna Cotta, Berry Compote

**24.4%**

FOOD COST (BELOW TARGET)

## RECIPE COST BREAKDOWN

INGREDIENT	QTY	COST
Vanilla Pod	1 ea	\$5.00
Pouring Cream	500ml	\$2.71
Mixed Berries	200g	\$2.47
Butter, Sugar, Almond	—	\$1.90
Milk, Gelatine, Lemon	—	\$0.53
Flour, Salt	—	\$0.05
<b>Total Recipe Cost (serves 4)</b>		<b>\$12.66</b>
<b>Cost Per Portion</b>		<b>\$3.17</b>

### THE FINDING

Panna Cotta is correctly costed and priced — **24.4% food cost is in the healthy band**. The dish is profitable. The issue isn't margin; it's volume. Currently selling ~12 covers/week — Puzzle category.

The **single biggest cost line is the vanilla pod (\$5.00)** — 39% of recipe cost. This is the lever, but only if volume can be lifted.

### RECOMMENDATION

Promotion before substitution. Feature the panna cotta as a dessert pairing with espresso/digestif on the dinner menu and as the staff-recommended dessert. Target: lift covers from 12/week to 20/week.

If volume rises sustainably above 20/week, evaluate vanilla bean paste substitute (~\$1.20/portion) without sacrificing quality. Until then, keep the pod — quality is the differentiator.

VOLUME OPPORTUNITY · IF PROMOTION LIFTS COVERS FROM 12 → 20/WK

**\$3,080**

ENTRÉE · SAMPLE AUDIT ITEM 04 · STAR

# Prosciutto, Rocket, Parmesan

**9.0%**

FOOD COST (EXCEPTIONAL)

## RECIPE COST BREAKDOWN

INGREDIENT	QTY	COST
Prosciutto Sliced	120g	\$4.56
Rocket Baby	100g	\$1.65
Parmesan Shaved	40g	\$1.44
Balsamic Glaze	20mL	\$0.60
EV Olive Oil	30mL	\$0.30
Salt, Pepper	—	\$0.06
Total Recipe Cost (serves 4)		\$8.61
<b>Cost Per Portion</b>		<b>\$2.15</b>

## THE FINDING

Strongest performer in the sample. **9% food cost** — **exceptional margin**, ~28 covers/week. Currently priced at \$24, contribution per cover ~\$21.85. Annual contribution: ~\$31,800 — the highest-margin dish in the sample.

No re-engineering needed. The risk: prosciutto pricing has drifted upward 8% across Adelaide wholesale in the last 6 months. If that continues, this dish loses ~\$1,500/yr quietly. Lock the supplier price now.

## RECOMMENDATION

Protect this dish. Three actions: (1) negotiate a 6-month price hold with current prosciutto supplier; (2) feature on the share-plate / starter prompt by floor staff; (3) ensure the 30g per-portion prosciutto spec is being honoured — drift here adds up fast given high volume.

RISK AVOIDANCE · 6-MONTH PRICE HOLD PREVENTS OBSERVED 8% SUPPLIER CREEP

**\$1,500**

MAIN · SAMPLE AUDIT ITEM 05 · PLOWHORSE

# Mushroom & Chicken Risotto

**33.7%**

FOOD COST (ABOVE TARGET)

## RECIPE COST BREAKDOWN

INGREDIENT	QTY	COST
Chicken Breast Fillets	800g	\$11.20
Mushrooms Swiss Brown	400g	\$4.80
Chicken Stock	1000ml	\$4.00
Parmesan Shaved	60g	\$2.16
Arborio Rice	300g	\$1.35
White Wine, Cream, Butter	—	\$2.59
Aromatics	—	\$0.83
Total Recipe Cost (serves 4)		\$26.93
<b>Cost Per Portion</b>		<b>\$6.73</b>

## THE FINDING

Sells at ~~\$20.00~~. True food cost **\$6.73 = 33.7%**. Three points above the 30% target. ~45 covers/week — high volume Plowhorse.

The dish is good. The price is wrong. Chicken is 42% of recipe cost — substituting wouldn't preserve the dish. Repricing is the correct lever.

## RECOMMENDATION

Reprice to \$22.50. Brings food cost back to 29.9% — within the healthy band. The \$2.50 increase is small enough to absorb without customer pushback (under 13% increase, below the psychological threshold for menu price grumbles).

Implementation: next menu print run. Communicate to floor as "ingredient cost adjustment" if asked.

ANNUAL RECOVERY · \$2.50/COVER × 45 COVERS/WK × 48 WKS  
(CONSERVATIVE)

**\$5,400**

## STAGE 04 · SUPPLIER AUDIT

## Where the supplier basket is leaking.

Eight high-volume line items audited against the Adelaide wholesale reference. Three switching recommendations, one supplier-price-hold negotiation, and one item flagged for re-verification. Recommendations weight quality parity above price — no swap reduces dish quality.

ITEM	CURRENT SUPPLIER	CURRENT \$	RECOMMENDED	NEW \$	ANNUAL SAVING
Burrata Cheese	Recipe-card legacy	<del>\$86.33</del>	Re-verify · current quote \$35	—	TBD
Heirloom Tomatoes	Bidfood	\$7.99	AMJ Veg (in-season)	\$6.50	\$420
Pappardelle Pasta	Bidfood	\$14.50	Hold — best price	—	—
Beef Brisket Point End	Bidfood	\$13.50	Holco direct	\$11.80	\$880
Parmesan Shaved	Bidfood	\$35.95	Mil Lel direct via PFD	\$26.26	\$940
Prosciutto Sliced	Bidfood	\$38.00	Negotiate 6-mo hold	—	\$1,500*
Mushrooms Swiss Brown	AMJ Veg	\$12.00	Hold — best price	—	—
Chicken Breast Fillets	Bidfood	\$14.00	Saskia Beer Free Range (qual)	\$15.50	+\$280**

**NOTES** · \*Prosciutto saving = risk avoided on 8% supplier creep observed across Adelaide wholesale. \*\*Chicken upgrade increases cost but lifts perceived dish quality on the high-volume Risotto. Optional — discuss in implementation call.

STAGE 05 · PRICING STRATEGY

# Where the menu can earn more without losing customers.

Recommended sell prices for any sample dish above 32% food cost or below the typical positioning band for its dish-type. Increases capped at 13% per dish to stay below the customer-noticeable threshold.

DISH	COST / PORTION	CURRENT PRICE	CURRENT FC%	RECOMMENDED PRICE	NEW FC%	ANNUAL LIFT
Burrata, Heirloom Tomato	\$4.58	\$22.00	20.8%	Hold	—	—
Slow-Braised Beef Ragu	\$6.40	\$28.00	22.9%	Hold	—	—
Vanilla Panna Cotta	\$3.17	\$13.00	24.4%	Hold	—	—
Prosciutto, Rocket, Parmesan	\$2.15	\$24.00	9.0%	Hold	—	—
Mushroom & Chicken Risotto	\$6.73	\$20.00	33.7%	\$22.50	29.9%	\$5,400

### WHAT A \$2.50 INCREASE ACTUALLY DOES

A 12.5% price increase sits below the customer-notice threshold (research consistently puts that line at 15-18%). Regulars will see "\$22" not "\$22.50 — up from \$20." Industry data shows customer attrition on a sub-15% increase to a high-quality dish averages under 2%, which the margin lift compensates for many times over.

### WHY THE OTHERS HOLD

The Burrata, Beef Ragu, and Prosciutto all sit within or below the healthy 28-32% food cost band. Raising prices on dishes already priced correctly invites attrition with no margin justification. Discipline matters: only raise prices where the math demands it.

## IMPLEMENTATION ROADMAP

# Thirty, sixty, ninety days.

Illustrative implementation roadmap demonstrating how findings sequence in a real audit engagement. The order of operations matters. Cheap fixes first to fund the harder ones. Quality-of-life wins early to build kitchen morale around the audit. Headline change last, after the systems supporting it are clean.

**WEEK 01***Supplier price re-verification + quick swap actions*

Re-verify any recipe-card prices flagged as stale against current invoices. Where a real spread is verified (e.g. the Parmesan Bidfood → Mil Lel example), open the new wholesale account and cascade the re-cost. Quick admin win, no kitchen disruption.

**WEEK 02***Risotto re-price to \$22.50*

Coordinate with menu print. Brief floor staff on the change and the language around it ("ingredient cost adjustment"). Track first-week reactions. Recovery: \$5,400/year on rollout.

**WEEK 03***Beef Ragu portion brief + kitchen training*

Introduce 200g pasta scoop and 200ml sauce ladle. 30-minute staff briefing framed as quality consistency. Set up plating photo standard. Recovery: \$4,000/year, full effect by week 6.

**WEEK 04 – 06***Supplier switching execution*

Trial orders from Holco (beef brisket) and AMJ Veg (heirloom tomatoes in-season). Quality-test before full switch. Negotiate 6-month price hold with prosciutto supplier. Document ratecard for ongoing audit reference.

**DAY 30***Plate audit + check-in call*

One-hour video call with Owen. Spot-check portion control on Beef Ragu. Review first month of Risotto sales at new price. Confirm Restoke is reflecting the supplier updates correctly.

**DAY 60***Menu-wide pricing review*

Apply the same audit lens to the full menu — dishes not in this sample. Owen provides the framework via the Ongoing Margin Tracker (bonus inclusion). Head chef runs the analysis with optional 30-min support call.

**DAY 90***Full-menu re-cost + system cleanup*

Comprehensive re-cost against current invoices. Costing-software cleanup of orphan recipes and out-of-date entries. Lock in updated supplier basket. Audit framework now self-sustaining inside the kitchen.

## APPENDIX A

# The receipts.

Every per-unit cost behind the findings on pages 5-9. Audit transparency by default.

## 01 · Burrata, Heirloom Tomato, Basil Oil

INGREDIENT	QTY	PACK \$	PACK SIZE	COST / UNIT	COST
Burrata Cheese (La Casa Adelaide)	300g	\$35.00	1000g	\$0.0350/g	\$10.50
Heirloom Tomatoes	400g	\$7.99	1000g	\$0.0080/g	\$3.20
Baguette (French Stick)	1 ea	\$3.00	1 ea	\$3.000/ea	\$3.00
EV Olive Oil	50ml	\$9.89	1000ml	\$0.0099/ml	\$0.49
Balsamic Glaze	20ml	\$30.00	1000ml	\$0.0300/ml	\$0.60
Basil Fresh	20g	\$18.99	1000g	\$0.0190/g	\$0.38
Garlic, Salt, Pepper	17g	—	—	—	\$0.14

Recipe (4 portions): **\$18.31** · Per portion: **\$4.58** · At \$22 sell = **20.8% FC**

## 02 · Slow-Braised Beef Ragu, Pappardelle

INGREDIENT	QTY	PACK \$	PACK SIZE	COST / UNIT	COST
Beef Brisket Point End	1200g	\$13.50	1000g	\$0.0135/g	\$16.20
Pappardelle Pasta	600g	\$14.50	1000g	\$0.0145/g	\$8.70
Parmesan Shaved (Mil Lei)	100g	\$35.95	1000g	\$0.0360/g	\$3.60
Tomatoes Crushed (John Bull)	800g	\$15.50	4000g	\$0.0039/g	\$3.10
Red Wine (cooking)	250ml	\$12.00	1000ml	\$0.0120/ml	\$3.00
Beef Stock	250ml	\$6.00	1000ml	\$0.0060/ml	\$1.50
Mirepoix + aromatics (rolled-up)	—	—	—	—	\$2.31

Recipe (6 portions): **\$38.41** · Per portion at spec: **\$6.40** · At \$28 sell = **22.9% FC**

### 03 · Vanilla Panna Cotta, Berry Compote

INGREDIENT	QTY	PACK \$	PACK SIZE	COST / UNIT	COST
Vanilla Pod	1 ea	\$5.00	1 ea	\$5.000/ea	\$5.00
Pouring Cream (Devondale)	500ml	\$5.42	1000ml	\$0.0054/ml	\$2.71
Mixed Berries IQF	200g	\$12.35	1000g	\$0.0124/g	\$2.47
Butter, Caster Sugar, Almond Meal (rolled-up)	—	—	—	—	\$1.90
Milk, Gelatine Sheets, Lemon (rolled-up)	—	—	—	—	\$0.53
Flour, Salt	—	—	—	—	\$0.05

Recipe (4 portions): **\$12.66** · Per portion: **\$3.17** · At \$13 sell = **24.4% FC**

### 04 · Prosciutto, Rocket, Parmesan

INGREDIENT	QTY	PACK \$	PACK SIZE	COST / UNIT	COST
Prosciutto Sliced	120g	\$38.00	1000g	\$0.0380/g	\$4.56
Rocket Baby	100g	\$16.50	1000g	\$0.0165/g	\$1.65
Parmesan Shaved (Mil Lei)	40g	\$35.95	1000g	\$0.0360/g	\$1.44
Balsamic Glaze (Knorr)	20ml	\$30.00	1000ml	\$0.0300/ml	\$0.60
EV Olive Oil (Red Island)	30ml	\$9.89	1000ml	\$0.0099/ml	\$0.30
Salt, Pepper	—	—	—	—	\$0.06

Recipe (4 portions): **\$8.61** · Per portion (30g prosciutto): **\$2.15** · At \$24 sell = **9.0% FC**

## 05 · Mushroom & Chicken Risotto

INGREDIENT	QTY	PACK \$	PACK SIZE	COST / UNIT	COST
Chicken Breast Fillets (Nice N Fresh)	800g	\$14.00	1000g	\$0.0140/g	\$11.20
Mushrooms Swiss Brown (AMJ Veg)	400g	\$12.00	1000g	\$0.0120/g	\$4.80
Chicken Stock Liquid	1000ml	\$4.00	1000ml	\$0.0040/ml	\$4.00
Parmesan Shaved (Mil Lel)	60g	\$35.95	1000g	\$0.0360/g	\$2.16
Rice Arborio (Riviana)	300g	\$22.97	5000g	\$0.0046/g	\$1.35
White Wine Dry (cooking)	150ml	\$8.00	1000ml	\$0.0080/ml	\$1.20
Butter Unsalted	50g	\$8.50	500g	\$0.0170/g	\$0.85
Cream Pouring (Devondale)	100ml	\$10.82	2000ml	\$0.0054/ml	\$0.54
EV Olive Oil (Red Island)	40ml	\$9.89	1000ml	\$0.0099/ml	\$0.40
Onions Brown	100g	\$2.50	1000g	\$0.0025/g	\$0.25
Garlic Crushed	15g	\$7.30	1000g	\$0.0073/g	\$0.11
Salt, Pepper	7g	—	—	—	\$0.07

Recipe (4 portions): **\$26.93** · Per portion: **\$6.73** · Current \$20 sell = **33.7% FC** · Recommended \$22.50 = **29.9% FC**

**METHODOLOGY NOTE** · Prices shown reflect current Adelaide wholesale invoiced rates (PFD, Bidfood, La Casa Adelaide, AMJ Veg, Holco). Re-cost frequency is recommended quarterly to catch supplier creep before it compounds.

**M.M**

*"I'm not a consultant.  
I'm an apprentice chef who works the line.  
I built this because I watched my workplace  
bleed money — and I couldn't unsee it."*

— OWEN, MENUMATH

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THE RECOVERABLE MARGIN GUARANTEE

If your audit doesn't surface at least **\$7,500/year** of recoverable margin — food cost reductions, supplier swaps, and pricing adjustments combined — you don't pay. Full refund. The audit pays for itself three times over in year one or you walk away whole.

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DEMO AUDIT · SAMPLE DATA — ALL FINDINGS, DOLLAR VALUES, AND VENUE DETAILS IN THIS DOCUMENT ARE ILLUSTRATIVE.